

**KWAZULU-NATAL: ETHEKWINI (ETH)**  
**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<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 56 060 883         | 15 776 742         | 28.1%                            | 14 875 072         | 26.5%                            | 30 651 814         | 54.7%  | 13 522 605         | 53.1%  | 10.0%                             |
| 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%                            | 527 668            | 49.6%  | 252 160            | 49.5%  | 7.6%                              |
| 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            | 45.3%  | 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%  | 218 796            | 42.5%  | 15.3%                             |
| Licence and permits   | 8 133              | 875                | 10.8%                            | 887                | 10.9%                            | 1 762              | 21.7%  | 1 366              | 28.9%  | (35.1%)                           |
| Operational Revenue   | 234 308            | 68 561             | 29.3%                            | 128 368            | 54.8%                            | 196 929            | 84.0%  | 54 154             | 50.2%  | 137.0%                            |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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          | 2 087 765          | 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             | 298.6%                                       | 11 664             | 111.1%                                       | 5%                                |
| Other Gains   | 68 428             | 240                | 4%                               | 126                | 2%                               | 366                | 5%   | 844                | 1.3%   | (85.1%)                           |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 55 640 744         | 14 490 559         | 26.0%                            | 13 340 550         | 24.0%                            | 27 831 109         | 50.0%  | 12 810 015         | 47.9%  | 4.1%                              |
| 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                                | 16 583 698         | 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%  | 258 174            | 52.0%  | 2.1%                              |
| Contracted services   | 6 963 782          | 1 270 222          | 18.2%                            | 1 843 276          | 26.5%                            | 3 113 498          | 44.7%  | 1 648 081          | 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            | 45.3%  | (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%                              |
| Surplus/(Deficit)   | 420 139            | 1 286 183          |                                  | 1 534 522          |                                  | 2 820 705          |  | 712 591            |  |                                   |
| 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                | -                                | 456                | -  | -                  | -  | (100.0%)                          |
| Surplus/(Deficit) after capital transfers and contributions | 3 879 040          | 1 620 675          |                                  | 2 073 953          |                                  | 3 694 628          |  | 1 443 483          |  |                                   |
| Income Tax  | (6 428)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 3 885 468          | 1 620 675          |                                  | 2 073 953          |                                  | 3 694 628          |  | 1 443 483          |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 3 885 468          | 1 620 675          |                                  | 2 073 953          |                                  | 3 694 628          |  | 1 443 483          |  |                                   |
| 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%                             |
| Surplus/(Deficit) for the year                              | 4 131 358          | 1 657 212          |                                  | 2 109 552          |                                  | 3 766 764          |  | 1 466 568          |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25                             |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|-------------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br><br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  |                                     | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                                     |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                                     |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 7 680 538                           | 600 527               | 7.8%                                   | 1 145 070             | 14.9%                                  | 1 745 597             | 22.7%   | 1 008 865             | 18.8%   | 13.5%                             |
| 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%  | 11 883                | 3.9%  | 167.0%                            |
| District Municipality  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | 7 542                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 3 458 901                           | 422 265               | 12.2%                                  | 619 600               | 17.9%                                  | 1 041 865             | 30.1%   | 658 007               | 22.1%   | (5.8%)                            |
| 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%                             |
| Capital Expenditure Functional                                   | 7 680 538                           | 600 527               | 7.8%                                   | 1 145 070             | 14.9%                                  | 1 745 597             | 22.7%   | 1 008 865             | 18.8%   | 13.5%                             |
| 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                | 6.8%  | 166.1%                            |
| Internal audit   | 379                                 | -                     | -                                      | 226                   | 59.6%                                  | 226                   | 59.6%   | -                     | -   | (100.0%)                          |
| Community and Public Safety                                      | 1 555 470                           | 105 084               | 6.8%                                   | 265 909               | 17.1%                                  | 370 992               | 23.9%   | 182 441               | 22.6%   | 45.8%                             |
| 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%                             |
| Economic and Environmental Services                              | 1 915 653                           | 188 893               | 9.9%                                   | 209 972               | 11.0%                                  | 398 865               | 20.8%   | 307 186               | 21.6%   | (31.8%)                           |
| Planning and Development   | 481 747                             | 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%                             |
| Trading Services   | 3 329 801                           | 286 062               | 8.6%                                   | 625 051               | 18.8%                                  | 911 113               | 27.4%   | 483 348               | 18.5%   | 29.3%                             |
| Energy sources   | 604 185                             | 89 200                | 14.8%                                  | 138 294               | 22.9%                                  | 227 494               | 37.7%   | 103 245               | 25.1%   | 33.9%                             |
| Water Management   | 1 473 926                           | 64 136                | 4.4%                                   | 248 941               | 16.9%                                  | 313 078               | 21.2%   | 129 801               | 19.6%   | 91.8%                             |
| Waste Water Management   | 913 013                             | 117 748               | 12.9%                                  | 199 611               | 21.8%                                  | 316 809               | 34.7%   | 241 851               | 16.8%   | (17.7%)                           |
| Waste Management   | 338 677                             | 14 977                | 4.4%                                   | 38 755                | 11.4%                                  | 53 733                | 15.9%   | 8 450                 | 7.4%  | 358.7%                            |
| Other  | 73 201                              | 1 514                 | 2.1%                                   | 1 354                 | 1.8%                                   | 2 868                 | 3.9%  | 12 264                | 46.2%   | (89.0%)                           |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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  | 10 992 690         | 3 290 790          | 29.9%                            | 2 987 706          | 27.2%                            | 6 278 496          | 57.1%  | 2 038 986          | 44.4%  | 46.5%                          |
| Service charges                                       | 28 144 342         | (37 107)           | (.1%)                            | 99 076             | .4%                              | 61 969             | 2%   | (298 560)          | (1.3%)                                       | (133.2%)                       |
| Other revenue   | 5 866 925          | 1 864              | -                                | 31 372             | .5%                              | 33 237             | .6%  | 3 511              | .3%  | 793.5%                         |
| Transfers and Subsidies - Operational                 | 5 835 342          | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| 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)          | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 7 859 630          | 3 258 962          | 41.5%                            | 3 112 470          | 39.6%                            | 6 371 432          | 81.1%  | 1 743 655          | 78.2%  | 78.5%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)        | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Investing Activities              | (7 655 412)        | (71 832)           | -.9%                             | (117 436)          | 1.5%                             | (189 268)          | 2.5%   | (43 671)           | -.9%   | 168.9%                         |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)        | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | 416 241            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 620 458            | 3 187 130          | 513.7%                           | 2 995 034          | 482.7%                           | 6 182 164          | 996.4%                                       | 1 699 984          | (182.9%)                                     | 76.2%                          |
| 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

|   | 0 - 30 Days |       | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total      |        | Actual Bad Debts Written Off to Debtors |   | Impairment -Bad Debts ito Council Policy |       |
|---|-------------|-------|--------------|------|--------------|------|--------------|-------|------------|--------|---|---|--|-------|
| R thousands   | Amount      | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount     | %      | Amount                                  | % | Amount                                   | %     |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |       |            |        |   |   |  |       |
| Trade and Other Receivables from Exchange Transactions - Water            | 837 281     | 5.9%  | 512 241      | 3.6% | 422 454      | 3.0% | 12 491 976   | 87.6% | 14 263 952 | 40.1%  | -                                       | - | 7 833 391                                | 54.9% |
| 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%  | -                                       | - | 2 790 748                                | 54.3% |
| 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%  | -                                       | - | 5 222 766                                | 58.7% |
| Receivables from Exchange Transactions - Waste Water Management           | 161 207     | 6.6%  | 97 379       | 4.0% | 78 841       | 3.2% | 2 105 318    | 86.2% | 2 442 745  | 6.9%   | -                                       | - | 1 317 217                                | 53.9% |
| Receivables from Exchange Transactions - Waste Water Management           | 78 923      | 7.8%  | 36 415       | 3.6% | 31 816       | 3.1% | 865 443      | 85.5% | 1 012 597  | 2.8%   | -                                       | - | 559 750                                  | 55.3% |
| 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%   | -                                       | - | 265 430                                  | 53.6% |
| 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%   | -                                       | - | 440 540                                  | 59.5% |
| 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%   | -                                       | - | 1 479 829                                | 56.4% |
| Total By Income Source  | 3 140 354   | 8.8%  | 1 456 869    | 4.1% | 1 130 608    | 3.2% | 29 886 617   | 83.9% | 35 614 447 | 100.0% | -                                       | - | 19 909 673                               | 55.9% |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |       |            |        |   |   |  |       |
| 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%   | -                                       | - | 1 092 165                                | 64.1% |
| Commercial  | 1 309 629   | 16.8% | 407 890      | 5.2% | 248 760      | 3.2% | 5 819 085    | 74.7% | 7 785 364  | 21.9%  | -                                       | - | 4 458 373                                | 57.3% |
| Households  | 1 530 305   | 5.9%  | 892 820      | 3.4% | 726 811      | 2.8% | 22 831 878   | 87.9% | 25 981 814 | 73.0%  | -                                       | - | 14 276 936                               | 54.9% |
| Other   | 28 064      | 19.6% | 11 241       | 7.9% | 5 495        | 3.8% | 98 088       | 68.6% | 142 887    | 4%     | -                                       | - | 82 199                                   | 57.5% |
| Total By Customer Group   | 3 140 354   | 8.8%  | 1 456 869    | 4.1% | 1 130 608    | 3.2% | 29 886 617   | 83.9% | 35 614 447 | 100.0% | -                                       | - | 19 909 673                               | 55.9% |

Part 5: Creditor Age Analysis

|                                  | 0 - 30 Days |        | 31 - 60 Days |     | 61 - 90 Days |      | Over 90 Days |      | Total   |        |
|----------------------------------|-------------|--------|--------------|-----|--------------|------|--------------|------|---------|--------|
| R thousands                      | Amount      | %      | Amount       | %   | Amount       | %    | Amount       | %    | Amount  | %      |
| Creditor Age Analysis            |             |        |              |     |              |      |              |      |         |        |
| Bulk Electricity                 | -           | -      | -            | -   | -            | -    | -            | -    | -       | -      |
| Bulk Water                       | -           | -      | -            | -   | -            | -    | -            | -    | -       | -      |
| PAYE deductions                  | 170 025     | 100.0% | -            | -   | -            | -    | -            | -    | 170 025 | 25.6%  |
| 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%  |
| Total                            | 647 074     | 97.4%  | 1 042        | .2% | 2 825        | .4%  | 13 725       | 2.1% | 664 666 | 100.0% |

Contact Details

|                         |   |              |
|-------------------------|---|--------------|
| Municipal Manager       | Mr Thompson Bongumusa Mbohele (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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 403 171            | 129 412            | 32.1%                            | 109 411            | 27.1%                            | 238 823            | 59.2%  | 93 250             | 63.6%  | 17.3%                             |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                | 40.9%  | 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%)                           |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%  | 2 817.6%                          |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 452 715            | 77 354             | 17.1%                            | 114 332            | 25.3%                            | 191 687            | 42.3%  | 98 734             | 39.8%  | 15.8%                             |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (49 544)           | 52 058             |                                  | (4 921)            |                                  | 47 137             |  | (5 485)            |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (8 941)            | 57 624             |                                  | 5 438              |                                  | 63 062             |  | 7 048              |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | (8 941)            | 57 624             |                                  | 5 438              |                                  | 63 062             |  | 7 048              |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | (8 941)            | 57 624             |                                  | 5 438              |                                  | 63 062             |  | 7 048              |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | (8 941)            | 57 624             |                                  | 5 438              |                                  | 63 062             |  | 7 048              |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25                             |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|-------------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br><br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  |                                     | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                                     |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                            |                                     |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 50 041                              | 4 840                 | 9.7%                                   | 21 605                | 43.2%                                  | 26 446                | 52.8%   | 17 766                | 57.4%   | 21.6%                             |
| 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 | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                             | 35 307                              | 4 840                 | 13.7%                                  | 9 817                 | 27.8%                                  | 14 658                | 41.5%   | 12 729                | 75.3%   | (22.9%)                           |
| Borrowing  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                 | 14 734                              | -                     | -                                      | 11 788                | 80.0%                                  | 11 788                | 80.0%   | 5 037                 | 25.7%   | 134.0%                            |
| Capital Expenditure Functional                             | 50 041                              | 4 840                 | 9.7%                                   | 21 605                | 43.2%                                  | 26 446                | 52.8%   | 17 766                | 57.4%   | 21.6%                             |
| 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   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                | 20 291                              | 3 861                 | 19.0%                                  | 2 939                 | 14.5%                                  | 6 800                 | 33.5%   | 4 740                 | 73.1%   | (38.0%)                           |
| Community and Social Services                              | 17 682                              | 1 858                 | 10.5%                                  | 2 334                 | 13.2%                                  | 4 192                 | 23.7%   | 2 857                 | 57.2%   | (18.3%)                           |
| Sport And Recreation                                       | 2 609                               | 2 003                 | 76.8%                                  | 605                   | 23.2%                                  | 2 608                 | 100.0%  | 1 883                 | 129.6%  | (67.9%)                           |
| Public Safety  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                        | 22 302                              | 980                   | 4.4%                                   | 14 276                | 64.0%                                  | 15 255                | 68.4%   | 13 027                | 70.4%   | 9.6%                              |
| 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                                   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 2 609                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Energy sources   | 2 609                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Water Management   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Water Management                                     | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Management   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 441 279            | 506                | .1%                              | 593                | .1%                              | 1 099              | .2%  | 266 221            | 63.0%  | (99.8%)                        |
| Property rates  | 119 240            | 506                | .4%                              | 593                | .5%                              | 1 099              | .9%  | 102 039            | 89.9%  | (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)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 51 227             | (784)              | (1.5%)                           | (61 343)           | (119.7%)                         | (62 126)           | (121.3%)                                     | 230 835            | 352.8%                                       | (126.6%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%                          |
| Net Cash from(used) Investing Activities              | (54 067)           | (5 566)            | 10.3%                            | (23 882)           | 44.2%                            | (29 448)           | 54.5%  | (14 639)           | 57.3%  | 63.1%                          |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 50                 | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | 50                 | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | 50                 | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (2 790)            | (6 350)            | 227.6%                           | (85 224)           | 3 054.2%                         | (91 574)           | 3 281.8%                                     | 216 196            | 2 500.1%                                     | (139.4%)                       |
| 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  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |         |              |       |              |      |              |        |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -       | -            | -     | -            | -    | -            | -      | -       | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -       | -            | -     | -            | -    | -            | -      | -       | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 10 853      | 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 Water 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 | (6 646)     | (79.4%) | 179          | 2.1%  | -            | -    | 14 636       | 177.3% | 8 369   | 4.0%   | -                                       | - | -  | - |
| Other   | -           | -       | -            | -     | -            | -    | -            | -      | -       | -      | -                                       | - | -  | - |
| Total By Income Source  | 6 955       | 3.3%    | 22 106       | 10.5% | 3 500        | 1.7% | 178 534      | 84.6%  | 211 095 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |         |              |       |              |      |              |        |         |        |   |   |  |   |
| 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%   | -                                       | - | -  | - |
| Total By Customer Group   | 6 955       | 3.3%    | 22 106       | 10.5% | 3 500        | 1.7% | 178 534      | 84.6%  | 211 095 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                         |                       |              |
|-------------------------|-----------------------|--------------|
| Municipal Manager       | Mr Nhlakanipho Kumalo | 039 976 1202 |
| Chief Financial Officer | Mr Thando Mketsu      | 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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 205 972            | 76 837             | 37.3%                            | 58 484             | 28.4%                            | 135 322            | 65.7%  | 69 610             | 73.7%  | (16.0%)                           |
| 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%                            |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 206 492            | 54 243             | 26.3%                            | 58 505             | 28.3%                            | 112 747            | 54.6%  | 82 517             | 47.9%  | (29.1%)                           |
| 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%  | (88.4%)                           |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (520)              | 22 595             |                                  | (20)               |                                  | 22 575             |  | (12 907)           |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 37 045             | 39 524             |                                  | 14 022             |                                  | 53 545             |  | (4 427)            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 37 045             | 39 524             |                                  | 14 022             |                                  | 53 545             |  | (4 427)            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 37 045             | 39 524             |                                  | 14 022             |                                  | 53 545             |  | (4 427)            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 37 045             | 39 524             |                                  | 14 022             |                                  | 53 545             |  | (4 427)            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  |                    | 2023/24                                      |          | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |          |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |          |                                   |
| Source of Finance  | 63 420             | 28 144             | 44.4%                            | 22 787             | 35.9%                            | 50 931             | 80.3%  | 15 011             | 26.7%  | 51.8%    |                                   |
| National Government  | 32 665             | 15 286             | 46.8%                            | 12 965             | 39.7%                            | 28 251             | 86.5%  | 6 688              | 21.7%  | 93.9%    |                                   |
| Provincial Government  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| District Municipality  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Transfers recognised - capital                                   | 32 665             | 15 286             | 46.8%                            | 12 965             | 39.7%                            | 28 251             | 86.5%  | 6 688              | 21.7%  | 93.9%    |                                   |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Internally generated funds                                       | 30 755             | 12 859             | 41.8%                            | 9 821              | 31.9%                            | 22 680             | 73.7%  | 8 323              | 33.2%  | 18.0%    |                                   |
| Capital Expenditure Functional                                   | 63 420             | 28 144             | 44.4%                            | 22 787             | 35.9%                            | 50 931             | 80.3%  | 15 011             | 26.7%  | 51.8%    |                                   |
| Municipal governance and administration                          | 21 450             | 8 538              | 39.8%                            | 5 280              | 24.6%                            | 13 819             | 64.4%  | 4 464              | 41.9%  | 18.3%    |                                   |
| Executive and Council  | 104                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Finance and administration                                       | 21 346             | 8 538              | 40.0%                            | 5 280              | 24.7%                            | 13 819             | 64.7%  | 4 464              | 41.9%  | 18.3%    |                                   |
| Internal audit   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Community and Public Safety                                      | 2 957              | 399                | 13.5%                            | -                  | -                                | 399                | 13.5%  | 1 170              | 12.9%  | (100.0%) |                                   |
| Community and Social Services                                    | 1 739              | 399                | 22.9%                            | -                  | -                                | 399                | 22.9%  | 1 170              | 15.4%  | (100.0%) |                                   |
| Sport And Recreation   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Public Safety  | 1 217              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Housing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Health   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Economic and Environmental Services                              | 37 969             | 19 114             | 50.3%                            | 17 507             | 46.1%                            | 36 620             | 96.4%  | 9 349              | 26.4%  | 87.2%    |                                   |
| Planning and Development   | 19 217             | 13 037             | 67.8%                            | 9 696              | 50.5%                            | 22 733             | 118.3%                                       | 3 629              | 18.9%  | 167.1%   |                                   |
| Road Transport   | 18 752             | 6 076              | 32.4%                            | 7 811              | 41.7%                            | 13 887             | 74.1%  | 5 720              | 30.0%  | 36.6%    |                                   |
| Environmental Protection   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Trading Services   | 174                | 94                 | 53.8%                            | -                  | -                                | 94                 | 53.8%  | 28                 | .9%  | (100.0%) |                                   |
| Energy sources   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Waste Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Waste Management   | 174                | 94                 | 53.8%                            | -                  | -                                | 94                 | 53.8%  | 28                 | .9%  | (100.0%) |                                   |
| Other  | 870                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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             | 42.8%  | (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)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 73 024             | 26 791             | 36.7%                            | (217 278)          | (297.5%)                         | (190 487)          | (260.9%)                                     | (25 112)           | (135.1%)                                     | 765.2%                         |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Investing Activities              | (75 050)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (2 025)            | 26 791             | (1 322.9%)                       | (217 278)          | 10 728.5%                        | (190 487)          | 9 405.6%                                     | (25 112)           | 25.5%  | 765.2%                         |
| 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 | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |   |              |   |              |   |              |        |        |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | -           | - | -            | - | -            | - | 48 599       | 100.0% | 48 599 | 100.1% | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | - | -            | - | -            | - | (0)          | 100.0% | (0)    | -      | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | (33)         | 100.0% | (33)   | ( 1%)  | -                                       | - | -  | - |
| Total By Income Source  | -           | - | -            | - | -            | - | 48 566       | 100.0% | 48 566 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |   |              |   |              |   |              |        |        |        |   |   |  |   |
| 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%  | -                                       | - | -  | - |
| Total By Customer Group   | -           | - | -            | - | -            | - | 48 566       | 100.0% | 48 566 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |         | 31 - 60 Days |         | 61 - 90 Days |        | Over 90 Days |          | Total  |         |
|----------------------------------|-------------|---------|--------------|---------|--------------|--------|--------------|----------|--------|---------|
|                                  | Amount      | %       | Amount       | %       | Amount       | %      | Amount       | %        | Amount | %       |
| Creditor Age Analysis            |             |         |              |         |              |        |              |          |        |         |
| Bulk Electricity                 | -           | -       | -            | -       | -            | -      | -            | -        | -      | -       |
| Bulk Water                       | -           | -       | -            | -       | -            | -      | -            | -        | -      | -       |
| PAYE deductions                  | -           | -       | -            | -       | -            | -      | -            | -        | -      | -       |
| VAT (output less input)          | -           | -       | -            | -       | -            | -      | -            | -        | -      | -       |
| Pensions / Retirement deductions | -           | -       | -            | -       | -            | -      | -            | -        | -      | -       |
| Loan repayments                  | -           | -       | -            | -       | -            | -      | -            | -        | -      | -       |
| Trade Creditors                  | 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           | -           | -       | -            | -       | -            | -      | -            | -        | -      | -       |
| Total                            | 392         | 65.2%   | (345)        | (57.4%) | (24)         | (3.9%) | 578          | 96.1%    | 601    | 100.0%  |

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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 228 672            | 73 793             | 32.3%                            | 62 111             | 27.2%                            | 135 904            | 59.4%  | 61 554             | 61.7%  | .9%                               |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                | 78.5%  | (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%                             |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 270 512            | 66 099             | 24.4%                            | 63 356             | 23.4%                            | 129 455            | 47.9%  | 72 021             | 45.2%  | (12.0%)                           |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (41 840)           | 7 694              |                                  | (1 245)            |                                  | 6 450              |  | (10 466)           |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (16 496)           | 13 036             |                                  | 7 931              |                                  | 20 967             |  | (5 468)            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | (16 496)           | 13 036             |                                  | 7 931              |                                  | 20 967             |  | (5 468)            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | (16 496)           | 13 036             |                                  | 7 931              |                                  | 20 967             |  | (5 468)            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | (16 496)           | 13 036             |                                  | 7 931              |                                  | 20 967             |  | (5 468)            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  |  | 2024/25            |                    |                                  |                    |                                  |                    | 2023/24                                      |                    | Q2 of 2023/24<br>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  |  |                    |                    |                                  |                    |                                  |                    |  |                    |                                   |  |
| Capital Revenue and Expenditure                                  |  |                    |                    |                                  |                    |                                  |                    |  |                    |                                   |  |
| Source of Finance  |  | 28 555             | 4 328              | 15.2%                            | 8 640              | 30.3%                            | 12 968             | 45.4%  | 6 579              | 21.7%                             | 31.3%  |
| National Government  |  | 25 455             | 4 328              | 17.0%                            | 7 361              | 28.9%                            | 11 689             | 45.9%  | 3 677              | 16.9%                             | 100.2%                                       |
| Provincial Government  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| District Municipality  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Transfers recognised - capital                                   |  | 25 455             | 4 328              | 17.0%                            | 7 361              | 28.9%                            | 11 689             | 45.9%  | 3 677              | 16.9%                             | 100.2%                                       |
| Borrowing  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Internally generated funds                                       |  | 3 100              | -                  | -                                | 1 279              | 41.3%                            | 1 279              | 41.3%  | 2 902              | 46.4%                             | (55.9%)                                      |
| Capital Expenditure Functional                                   |  | 28 555             | 4 328              | 15.2%                            | 8 640              | 30.3%                            | 12 968             | 45.4%  | 6 579              | 21.7%                             | 31.3%  |
| Municipal governance and administration                          |  | 800                | -                  | -                                | -                  | -                                | -                  | -  | 31                 | 76.7%                             | (100.0%)                                     |
| Executive and Council  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Finance and administration                                       |  | 800                | -                  | -                                | -                  | -                                | -                  | -  | 31                 | 76.7%                             | (100.0%)                                     |
| Internal audit   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Community and Public Safety                                      |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Community and Social Services                                    |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Sport And Recreation   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Public Safety  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Housing  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Health   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Economic and Environmental Services                              |  | 27 755             | 4 328              | 15.6%                            | 8 640              | 31.1%                            | 12 968             | 46.7%  | 6 548              | 21.3%                             | 32.0%  |
| Planning and Development   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Road Transport   |  | 27 755             | 4 328              | 15.6%                            | 8 640              | 31.1%                            | 12 968             | 46.7%  | 6 548              | 22.1%                             | 32.0%  |
| Environmental Protection   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Trading Services   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | 59.1%                             | -  |
| Energy sources   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | 59.1%                             | -  |
| Water Management   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Waste Water Management   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Waste Management   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Other  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)          | (69 918)           | 26.9%                            | (64 855)           | 25.0%                            | (134 773)          | 51.9%  | (65 177)           | 48.2%  | (.5%)                          |
| Finance charges                                       | (40)               | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 25 927             | 21 955             | 84.7%                            | 12 347             | 47.6%                            | 34 302             | 132.3%                                       | 13 298             | (28.3%)                                      | (7.2%)                         |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%                          |
| Net Cash from(used) Investing Activities              | (32 839)           | (5 750)            | 17.5%                            | (9 837)            | 30.0%                            | (15 588)           | 47.5%  | (7 677)            | 24.1%  | 28.1%                          |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (6 911)            | 16 204             | (234.5%)                         | 2 510              | (36.3%)                          | 18 715             | (270.8%)                                     | 5 621              | 140.6%                                       | (55.3%)                        |
| Cash/cash equivalents at the year begin:              | 37 331             | 55 474             | 148.6%                           | 71 683             | 192.0%                           | 55 474             | 148.6%                                       | (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 ito Council Policy |   |
|---|-------------|-------|--------------|--------|--------------|------|--------------|-------|--------|--------|---|---|--|---|
|   | Amount      | %     | Amount       | %      | Amount       | %    | Amount       | %     | Amount | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |        |              |      |              |       |        |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -      | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 4 850       | 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 Water 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   | -           | -     | -            | -      | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Total By Income Source  | 7 559       | 24.5% | 1 452        | 4.7%   | 658          | 2.1% | 21 187       | 68.7% | 30 856 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |        |              |      |              |       |        |        |   |   |  |   |
| 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   | -           | -     | -            | -      | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Total By Customer Group   | 7 559       | 24.5% | 1 452        | 4.7%   | 658          | 2.1% | 21 187       | 68.7% | 30 856 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |        | 31 - 60 Days |       | 61 - 90 Days |   | Over 90 Days |   | Total  |        |
|----------------------------------|-------------|--------|--------------|-------|--------------|---|--------------|---|--------|--------|
|                                  | Amount      | %      | Amount       | %     | Amount       | % | Amount       | % | Amount | %      |
| Creditor Age Analysis            |             |        |              |       |              |   |              |   |        |        |
| Bulk Electricity                 | -           | -      | -            | -     | -            | - | -            | - | -      | -      |
| Bulk Water                       | -           | -      | -            | -     | -            | - | -            | - | -      | -      |
| PAYE deductions                  | -           | -      | -            | -     | -            | - | -            | - | -      | -      |
| VAT (output less input)          | 39          | 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           | -           | -      | -            | -     | -            | - | -            | - | -      | -      |
| Total                            | 47          | 6.6%   | 660          | 93.4% | -            | - | -            | - | 706    | 100.0% |

Contact Details

|                         |                     |              |
|-------------------------|---------------------|--------------|
| Municipal Manager       | Mr TP Cele          | 039 433 3500 |
| Chief Financial Officer | Mrs Hlanzeki 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<br>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 |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 1 270 142          | 426 749            | 33.6%                            | 342 361            | 27.0%                            | 769 111            | 60.6%  | 365 863            | 61.6%  | (6.4%)                            |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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             | 25 906             | 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%                             |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%  | 138 898            | 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 1 249 698          | 292 492            | 23.4%                            | 304 542            | 24.4%                            | 597 033            | 47.8%  | 294 351            | 46.3%  | 3.5%                              |
| 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%                            | 17 569             | 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             | 38.9%  | 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 20 444             | 134 258            |                                  | 37 820             |                                  | 172 078            |  | 71 512             |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 152 607            | 139 955            |                                  | 37 820             |                                  | 177 775            |  | 132 601            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 152 607            | 139 955            |                                  | 37 820             |                                  | 177 775            |  | 132 601            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 152 607            | 139 955            |                                  | 37 820             |                                  | 177 775            |  | 132 601            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 152 607            | 139 955            |                                  | 37 820             |                                  | 177 775            |  | 132 601            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25 |                    |                    |                                  |                    |                                  | 2023/24            |  | Q2 of 2023/24<br>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 |
| R thousands  |         |                    |                    |                                  |                    |                                  |                    |  |                                   |                    |
| Capital Revenue and Expenditure                                  |         |                    |                    |                                  |                    |                                  |                    |  |                                   |                    |
| Source of Finance  | 187 558 | 21 010             | 11.2%              | 41 913                           | 22.3%              | 62 923                           | 33.5%              | 36 233                                       | 46.1%                             | 15.7%              |
| 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)(Deparmt Agenc | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                                 | -                  |
| Transfers recognised - capital                                   | 114 924 | 15 831             | 13.8%              | 27 977                           | 24.3%              | 43 807                           | 38.1%              | 27 741                                       | 56.5%                             | .9%                |
| 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%              |
| Capital Expenditure Functional                                   | 187 558 | 21 010             | 11.2%              | 41 913                           | 22.3%              | 62 923                           | 33.5%              | 36 233                                       | 46.1%                             | 15.7%              |
| 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                            | 29.6%              | 2 238                            | 30.7%              | 846  | 26.3%                             | 155.4%             |
| Internal audit   | 210     | -                  | -                  | -                                | -                  | -                                | -                  | (3)  | 78.4%                             | (100.0%)           |
| Community and Public Safety                                      | 4 655   | 316                | 6.8%               | 98                               | 2.1%               | 414                              | 8.9%               | (1 201)                                      | 9.8%                              | (108.1%)           |
| 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   | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                                 | -                  |
| Economic and Environmental Services                              | 157 125 | 20 365             | 13.0%              | 39 012                           | 24.8%              | 59 377                           | 37.8%              | 36 590                                       | 56.8%                             | 6.6%               |
| Planning and Development   | 140 425 | 20 358             | 14.5%              | 32 014                           | 22.8%              | 52 373                           | 37.3%              | 28 488                                       | 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%             |
| Trading Services   | 17 397  | 252                | 1.4%               | 642                              | 3.7%               | 894                              | 5.1%               | 0  | 1.3%                              | 145 772.7%         |
| 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     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                                 | -                  |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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                                       | 274 989            | 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                               | (1 098 797)        | (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)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 189 835            | 129 960            | 68.5%                            | 155 516            | 81.9%                            | 285 476            | 150.4%                                       | 112 811            | 238.5%                                       | 37.9%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (161 114)          | (31 423)           | 19.5%                            | (45 213)           | 28.1%                            | (76 636)           | 47.6%  | (39 424)           | 47.5%  | 14.7%                          |
| Capital assets  | (161 114)          | (31 423)           | 19.5%                            | (45 213)           | 28.1%                            | (76 636)           | 47.6%  | (39 424)           | 47.5%  | 14.7%                          |
| Net Cash from(used) Investing Activities              | (161 114)          | (31 423)           | 19.5%                            | (45 213)           | 28.1%                            | (76 636)           | 47.6%  | (39 424)           | 47.3%  | 14.7%                          |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%)                         |
| Net Cash from(used) Financing Activities              | (24 605)           | (9 149)            | 37.2%                            | (9 821)            | 39.9%                            | (18 970)           | 77.1%  | (10 577)           | 108.6%                                       | (7.2%)                         |
| Net Increase/(Decrease) in cash held                  | 4 116              | 89 388             | 2 171.8%                         | 100 483            | 2 441.4%                         | 189 871            | 4 613.2%                                     | 62 810             | (139.7%)                                     | 60.0%                          |
| 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

|   | 0 - 30 Days |       | 31 - 60 Days |       | 61 - 90 Days |      | Over 90 Days |        | Total   |        | Actual Bad Debts Written Off to Debtors |     | Impairment -Bad Debts ito Council Policy |   |
|---|-------------|-------|--------------|-------|--------------|------|--------------|--------|---------|--------|---|-----|--|---|
| R thousands   | Amount      | %     | Amount       | %     | Amount       | %    | Amount       | %      | Amount  | %      | Amount                                  | %   | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |      |              |        |         |        |   |     |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 6           | .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 Water 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% | -  | - |
| Total By Income Source  | 69 066      | 9.7%  | 37 146       | 5.2%  | 26 235       | 3.7% | 580 636      | 81.4%  | 713 082 | 100.0% | 64                                      | -   | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |      |              |        |         |        |   |     |  |   |
| 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      | 70.6%  | 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   | -           | -     | -            | -     | -            | -    | -            | -      | -       | -      | -                                       | -   | -  | - |
| Total By Customer Group   | 69 066      | 9.7%  | 37 146       | 5.2%  | 26 235       | 3.7% | 580 636      | 81.4%  | 713 082 | 100.0% | 64                                      | -   | -  | - |

Part 5: Creditor Age Analysis

|                                  | 0 - 30 Days |       | 31 - 60 Days |   | 61 - 90 Days |      | Over 90 Days |      | Total  |        |
|----------------------------------|-------------|-------|--------------|---|--------------|------|--------------|------|--------|--------|
| R thousands                      | Amount      | %     | Amount       | % | Amount       | %    | Amount       | %    | Amount | %      |
| Creditor Age Analysis            |             |       |              |   |              |      |              |      |        |        |
| Bulk Electricity                 | -           | -     | -            | - | -            | -    | -            | -    | -      | -      |
| Bulk Water                       | -           | -     | -            | - | -            | -    | -            | -    | -      | -      |
| PAYE deductions                  | -           | -     | -            | - | -            | -    | -            | -    | -      | -      |
| VAT (output less input)          | -           | -     | -            | - | -            | -    | -            | -    | -      | -      |
| Pensions / Retirement deductions | -           | -     | -            | - | -            | -    | -            | -    | -      | -      |
| Loan repayments                  | -           | -     | -            | - | -            | -    | -            | -    | -      | -      |
| Trade Creditors                  | 309         | 91.8% | -            | - | 23           | 6.7% | 5            | 1.5% | 337    | 100.0% |
| Auditor-General                  | -           | -     | -            | - | -            | -    | -            | -    | -      | -      |
| -                                | -           | -     | -            | - | -            | -    | -            | -    | -      | -      |
| Medical Aid deductions           | -           | -     | -            | - | -            | -    | -            | -    | -      | -      |
| Total                            | 309         | 91.8% | -            | - | 23           | 6.7% | 5            | 1.5% | 337    | 100.0% |

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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 1 367 249          | 439 684            | 32.2%                            | 404 356            | 29.6%                            | 844 040            | 61.7%  | 368 039            | 60.1%  | 9.9%                              |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%)                           |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 857 923            | 373 958            | 43.6%                            | 397 818            | 46.4%                            | 771 776            | 90.0%  | 373 075            | 65.5%  | 6.6%                              |
| 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                  | -  | (25)               | -  | (100.0%)                          |
| Surplus/(Deficit)   | 509 325            | 65 726             |                                  | 6 539              |                                  | 72 264             |  | (5 036)            |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 780 059            | 189 091            |                                  | 112 078            |                                  | 301 169            |  | 123 984            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 780 059            | 189 091            |                                  | 112 078            |                                  | 301 169            |  | 123 984            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 780 059            | 189 091            |                                  | 112 078            |                                  | 301 169            |  | 123 984            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 780 059            | 189 091            |                                  | 112 078            |                                  | 301 169            |  | 123 984            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                 |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance   | 270 733            | 107 551            | 39.7%                            | 96 396             | 35.6%                            | 203 947            | 75.3%  | 97 343             | 39.6%  | (1.0%)                            |
| National Government   | 270 733            | 107 416            | 39.7%                            | 90 512             | 33.4%                            | 197 929            | 73.1%  | 86 759             | 36.5%  | 4.3%                              |
| Provincial Government   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| District Municipality   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agem | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                  | 270 733            | 107 416            | 39.7%                            | 90 512             | 33.4%                            | 197 929            | 73.1%  | 86 759             | 36.5%  | 4.3%                              |
| Borrowing   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                      | -                  | 134                | -                                | 5 883              | -                                | 6 018              | -  | 10 584             | -  | (44.4%)                           |
| Capital Expenditure Functional                                  | 270 733            | 107 551            | 39.7%                            | 96 396             | 35.6%                            | 203 947            | 75.3%  | 97 343             | 39.6%  | (1.0%)                            |
| Municipal governance and administration                         | -                  | 134                | -                                | 2 353              | -                                | 2 487              | -  | 10 584             | -  | (77.8%)                           |
| Executive and Council   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Finance and administration                                      | -                  | 134                | -                                | 2 353              | -                                | 2 487              | -  | 10 584             | -  | (77.8%)                           |
| Internal audit  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Social Services                                   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Sport And Recreation  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Public Safety   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                             | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Planning and Development  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Road Transport  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Environmental Protection  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services  | 270 733            | 107 416            | 39.7%                            | 94 043             | 34.7%                            | 201 459            | 74.4%  | 86 759             | 36.6%  | 8.4%                              |
| Energy sources  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Water Management  | 158 966            | 67 407             | 42.4%                            | 37 482             | 23.6%                            | 104 889            | 66.0%  | 55 165             | 30.0%  | (32.1%)                           |
| Waste Water Management  | 111 767            | 40 010             | 35.8%                            | 56 561             | 50.6%                            | 96 571             | 86.4%  | 31 595             | 55.1%  | 79.0%                             |
| Waste Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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  | 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%                                       | (43.5%)                        |
| 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)          | (168)              | -                                | (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>1 192 860</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 into Council Policy |          |
|---|---------------|-------------|---------------|-------------|---------------|-------------|------------------|--------------|------------------|---------------|---|----------|---|----------|
|   | Amount        | %           | Amount        | %           | 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%)         | -                                       | -        | -   | -        |
| <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>-</b>                                | <b>-</b> | <b>-</b>                                  | <b>-</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%        | (481)            | -             | -                                       | -        | -   | -        |
| <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> | <b>-</b>                                | <b>-</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                       | 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            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 234 907            | 80 514             | 34.3%                            | 67 195             | 28.6%                            | 147 709            | 62.9%  | 67 973             | 67.4%  | (1.1%)                            |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%)                          |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%                              | (28)               | (.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%  | (19.2%)                           |
| Fuel Levy   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 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              | 26.5%                            | 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             | 40.3%  | 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%)                          |
| Surplus/(Deficit)   | (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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (23 513)           | 39 249             |                                  | 13 161             |                                  | 52 410             |  | (31 571)           |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | (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         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | (23 513)           | 39 249             |                                  | 13 161             |                                  | 52 410             |  | (31 571)           |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | (23 513)           | 39 249             |                                  | 13 161             |                                  | 52 410             |  | (31 571)           |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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             | 8 528              | 27.7%                            | 5 280              | 17.1%                            | 13 808             | 44.8%  | 12 660             | 76.7%  | (58.3%)                           |
| Provincial Government  | -                  | -                  | -                                | -                  | -                                | -                  | -  | (371)              | -  | (100.0%)                          |
| District Municipality  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| 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%)                           |
| Capital Expenditure Functional                                   | 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)          | (10 188)           | 4.0%                             | (11 256)           | 4.4%                             | (21 443)           | 8.5%   | (10 683)           | 9.7%   | 5.4%                           |
| Finance charges                                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | (7 539)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 12 664             | (33 130)           | (261.6%)                         | 52 973             | 418.3%                           | 19 843             | 156.7%                                       | (4 624)            | (23.9%)                                      | (1 245.6%)                     |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (54 653)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (54 653)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (54 653)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (41 989)           | (33 130)           | 78.9%                            | 52 973             | (126.2%)                         | 19 843             | (47.3%)                                      | (4 624)            | (110.5%)                                     | (1 245.6%)                     |
| 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  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |         |              |        |              |        |              |            |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -       | -            | -      | -            | -      | -            | -          | -       | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -       | -            | -      | -            | -      | -            | -          | -       | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 5 009       | 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 Water Management           | 336         | 5.9%    | 186          | 3.3%   | 176          | 3.1%   | 4 949        | 87.6%      | 5 647   | 4.8%   | -                                       | - | -  | - |
| 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       | 100.4%     | 10 199  | 8.7%   | -                                       | - | -  | - |
| Total By Income Source  | 5 254       | 4.5%    | 3 946        | 3.4%   | 2 935        | 2.5%   | 105 402      | 89.7%      | 117 537 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |         |              |        |              |        |              |            |         |        |   |   |  |   |
| 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)        | (1 445.0%) | 33      | -      | -                                       | - | -  | - |
| Total By Customer Group   | 5 254       | 4.5%    | 3 946        | 3.4%   | 2 935        | 2.5%   | 105 402      | 89.7%      | 117 537 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |      | 31 - 60 Days |        | 61 - 90 Days |       | Over 90 Days |       | Total  |        |
|----------------------------------|-------------|------|--------------|--------|--------------|-------|--------------|-------|--------|--------|
|                                  | Amount      | %    | Amount       | %      | Amount       | %     | Amount       | %     | Amount | %      |
| Creditor Age Analysis            |             |      |              |        |              |       |              |       |        |        |
| Bulk Electricity                 | -           | -    | -            | -      | -            | -     | -            | -     | -      | -      |
| Bulk Water                       | -           | -    | -            | -      | -            | -     | -            | -     | -      | -      |
| PAYE deductions                  | -           | -    | -            | -      | -            | -     | -            | -     | -      | -      |
| VAT (output less input)          | -           | -    | -            | -      | -            | -     | -            | -     | -      | -      |
| Pensions / Retirement deductions | -           | -    | -            | -      | -            | -     | -            | -     | -      | -      |
| Loan repayments                  | -           | -    | -            | -      | -            | -     | -            | -     | -      | -      |
| Trade Creditors                  | -           | -    | 5            | 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           | -           | -    | -            | -      | -            | -     | -            | -     | -      | -      |
| Total                            | 95          | 2.7% | 428          | 12.2%  | 465          | 13.2% | 2 528        | 71.9% | 3 517  | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMGENI (KZN222)**  
**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<br>to Q2 of 2024/25 |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------|-----------------------------------|
|   | Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |          |                                   |
|   |                       | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |          |                                   |
| R thousands   |                       |                       |  |                       |  |                       |   |                       |   |          |                                   |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |          |                                   |
| Operating Revenue   | 614 613               | 156 487               | 25.5%                                  | 149 466               | 24.3%                                  | 305 953               | 49.8%   | 136 393               | 49.7%   | 9.6%     |                                   |
| Exchange Revenue  |                       |                       |  |                       |  |                       |   |                       |   |          |                                   |
| 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                 | 68.8%   | 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%)  |                                   |
| Non-Exchange Revenue  |                       |                       |  |                       |  |                       |   |                       |   |          |                                   |
| 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                | 68.9%   | 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                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Operating Expenditure                                       | 614 180               | 146 627               | 23.9%                                  | 135 417               | 22.0%                                  | 282 044               | 45.9%   | 126 381               | 46.2%   | 7.2%     |                                   |
| 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                | 30.6%                                  | 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%   | 768.1%   |                                   |
| 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  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit)   | 433                   | 9 861                 |  | 14 049                |  | 23 910                |   | 10 013                |   |          |                                   |
| 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)                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) after capital transfers and contributions | 49 074                | 17 644                |  | 31 794                |  | 49 438                |   | 17 005                |   |          |                                   |
| Income Tax  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) after income tax                          | 49 074                | 17 644                |  | 31 794                |  | 49 438                |   | 17 005                |   |          |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Share of Surplus/Deficit attributable to Minorities         | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) attributable to municipality              | 49 074                | 17 644                |  | 31 794                |  | 49 438                |   | 17 005                |   |          |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Intercompany/Parent subsidiary transactions                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) for the year                              | 49 074                | 17 644                |  | 31 794                |  | 49 438                |   | 17 005                |   |          |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 79 811             | (24)               | -                                | 24                 | -                                | 0                  | -  | (962)              | -  | (102.5%)                          |
| National Government  | 47 891             | -                  | -                                | 0                  | -                                | 0                  | -  | 426                | 1.1%   | (100.0%)                          |
| Provincial Government  | 750                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| District Municipality  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | 48 641             | -                  | -                                | 0                  | -                                | 0                  | -  | 426                | 1.1%   | (100.0%)                          |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                       | 31 170             | (24)               | (.1%)                            | 24                 | .1%                              | -                  | -  | (1 387)            | (1.5%)                                       | (101.7%)                          |
| Capital Expenditure Functional                                   | 79 811             | 8 986              | 11.3%                            | 26 854             | 33.6%                            | 35 840             | 44.9%  | 7 673              | 22.4%  | 250.0%                            |
| 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                | 59.8%                            | 3 999              | 258.0%                                       | 2 101              | 574.8%                                       | (55.9%)                           |
| Internal audit   | 100                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                      | 2 390              | 313                | 13.1%                            | 3 268              | 136.7%                           | 3 581              | 149.9%                                       | 1 323              | 120.3%                                       | 147.1%                            |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                              | 57 051             | 5 602              | 9.8%                             | 14 583             | 25.6%                            | 20 185             | 35.4%  | 1 320              | 10.9%  | 1 004.8%                          |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | 18 470             | -                  | -                                | 8 075              | 43.7%                            | 8 075              | 43.7%  | 2 930              | 14.4%  | 175.6%                            |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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                                       | (63)               | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | (1 392)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 95 916             | 39 233             | 40.9%                            | 31 028             | 32.3%                            | 70 260             | 73.3%  | 138 052            | 280.7%                                       | (77.5%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%                          |
| Net Cash from(used) Investing Activities              | (91 451)           | (11 959)           | 13.1%                            | (28 700)           | 31.4%                            | (40 660)           | 44.5%  | (22 152)           | 36.0%  | 29.6%                          |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 4 465              | 27 273             | 610.8%                           | 2 327              | 52.1%                            | 29 601             | 662.9%                                       | 115 899            | (19 555.3%)                                  | (98.0%)                        |
| Cash/cash equivalents at the year begin:              | 18 352             | 34 053             | 185.6%                           | 61 326             | 334.2%                           | 34 053             | 185.6%                                       | 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 into Council Policy |   |
|---|-------------|---------|--------------|-------|--------------|-------|--------------|---------|----------|--------|---|---|---|---|
|   | Amount      | %       | Amount       | %     | Amount       | %     | Amount       | %       | Amount   | %      | Amount                                  | % | Amount                                    | % |
| Debtors Age Analysis By Income Source                                     |             |         |              |       |              |       |              |         |          |        |   |   |   |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -       | -            | -     | -            | -     | -            | -       | -        | -      | -                                       | - | -   | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 9 093       | 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 Water 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%     | -                                       | - | -   | - |
| 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%) | -                                       | - | -   | - |
| Total By Income Source  | 19 102      | 7.8%    | 5 910        | 2.4%  | 4 800        | 2.0%  | 216 141      | 87.9%   | 245 954  | 100.0% | -                                       | - | -   | - |
| Debtors Age Analysis By Customer Group                                    |             |         |              |       |              |       |              |         |          |        |   |   |   |   |
| 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%  | -                                       | - | -   | - |
| Total By Customer Group   | 19 102      | 7.8%    | 5 910        | 2.4%  | 4 800        | 2.0%  | 216 141      | 87.9%   | 245 954  | 100.0% | -                                       | - | -   | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                         |                   |              |
|-------------------------|-------------------|--------------|
| Municipal Manager       | Mr Mzingisi Hloba | 033 239 9225 |
| Chief Financial Officer | Ms Banell Msoomi  | 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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 205 989            | 16 672             | 8.1%                             | 62 410             | 30.3%                            | 79 082             | 38.4%  | 30 906             | 36.9%  | 101.9%                            |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                            | 35 667             | (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%                             |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 192 830            | 49 768             | 25.8%                            | 74 164             | 38.5%                            | 123 932            | 64.3%  | 51 619             | 60.6%  | 43.7%                             |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 13 159             | (33 096)           |                                  | (11 754)           |                                  | (44 851)           |  | (20 713)           |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 28 855             | (33 096)           |                                  | (5 006)            |                                  | (38 102)           |  | (11 129)           |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 28 855             | (33 096)           |                                  | (5 006)            |                                  | (38 102)           |  | (11 129)           |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 28 855             | (33 096)           |                                  | (5 006)            |                                  | (38 102)           |  | (11 129)           |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 28 855             | (33 096)           |                                  | (5 006)            |                                  | (38 102)           |  | (11 129)           |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                 |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance   | 18 099             | (437)              | (2.4%)                           | 4 243              | 23.4%                            | 3 806              | 21.0%  | 6 519              | 39.4%  | (34.9%)                           |
| 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 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                  | 14 447             | 28                 | 2%                               | 4 243              | 29.4%                            | 4 271              | 29.6%  | 6 519              | 38.7%  | (34.9%)                           |
| Borrowing   | 3 652              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                      | -                  | (465)              | -                                | -                  | -                                | (465)              | -  | -                  | -  | -                                 |
| Capital Expenditure Functional                                  | 18 099             | (313)              | (1.7%)                           | 4 517              | 25.0%                            | 4 205              | 23.2%  | 6 548              | 39.6%  | (31.0%)                           |
| 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                                     | -                  | -                  | -                                | 713                | -                                | 713                | -  | 814                | 8.7%   | (12.4%)                           |
| Community and Social Services                                   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Sport And Recreation  | -                  | -                  | -                                | 713                | -                                | 713                | -  | 814                | 8.7%   | (12.4%)                           |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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  | 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%  | (145.2%)                       |
| 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)           | 49.3%  | (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>220.3%</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  | -                  | -                  | -                                | (223)              | -                                | (223)              | -  | -                  | -  | (100.0%)                       |
| Repayment of borrowing                                | -                  | -                  | -                                | (223)              | -                                | (223)              | -  | -                  | -  | (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             | 1 219.3%                         | 74 148             | 1 219.3%                                     | (9 371)            | (207.4%)                                     | (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         | %             | 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             | 100.0%       | 11             | -             | -                                       | -        | -  | -        |
| 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 Water 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 | -            | -           | -            | -           | -            | -           | -              | -            | -              | -             | -                                       | -        | -  | -        |
| Other   | 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>-</b>                                | <b>-</b> | <b>-</b>                                 | <b>-</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> | <b>-</b>                                | <b>-</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                  | -              | -            | -             | -           | -            | -           | -              | -            | -              | -             |
| Trade Creditors                  | (378)          | (.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                            | (1 608)        | (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 Elphas Dladla     | 033 263 1221 |
| Chief Financial Officer | Mr Mfanafuthi Mkhize | 033 263 1221 |

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 73 347             | 29 525             | 40.3%                            | 9 084              | 12.4%                            | 38 610             | 52.6%  | 23 246             | 74.1%  | (60.9%)                           |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%                            |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 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             | 29.2%                            | 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%)                          |
| Surplus/(Deficit)   | 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%  | 449.0%                            |
| Transfers and subsidies - capital (in-kind)                 | -                  | 210                | -                                | 229                | -                                | 439                | -  | 900                | 100.0%                                       | (74.6%)                           |
| Surplus/(Deficit) after capital transfers and contributions | 29 771             | 34 068             |                                  | (11 758)           |                                  | 22 310             |  | 5 413              |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 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         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 29 771             | 34 068             |                                  | (11 758)           |                                  | 22 310             |  | 5 413              |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 29 771             | 34 068             |                                  | (11 758)           |                                  | 22 310             |  | 5 413              |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  |  | 2024/25            |                    |                                  |                    |                                  |                    | 2023/24                                      |                    | Q2 of 2023/24<br>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  |  |                    |                    |                                  |                    |                                  |                    |  |                    |                                   |  |
| Capital Revenue and Expenditure                                  |  |                    |                    |                                  |                    |                                  |                    |  |                    |                                   |  |
| Source of Finance  |  | 29 840             | 22 385             | 75.0%                            | 6 838              | 22.9%                            | 29 223             | 97.9%  | 2 491              | 52.4%                             | 174.5%                                       |
| National Government  |  | 28 540             | 22 257             | 78.0%                            | 6 838              | 24.0%                            | 29 094             | 101.9%                                       | 1 671              | 49.3%                             | 309.1%                                       |
| Provincial Government  |  | 1 200              | -                  | -                                | -                  | -                                | -                  | -  | 194                | -                                 | (100.0%)                                     |
| District Municipality  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agem) |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Transfers recognised - capital                                   |  | 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%)                                     |
| Capital Expenditure Functional                                   |  | 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   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Trading Services   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Energy sources   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Water Management   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Waste Water Management   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Waste Management   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Other  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | (10 625)           | 52 413             | (522.8%)                         | 13 733             | (137.0%)                         | 66 145             | (659.8%)                                     | 13 179             | 308.0%                                       | 4.2%                           |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (29 920)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (29 920)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Investing Activities              | (29 920)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (39 945)           | 52 413             | (131.2%)                         | 13 733             | (34.4%)                          | 66 145             | (165.6%)                                     | 13 179             | (1 244.4%)                                   | 4.2%                           |
| 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 into Council Policy |   |
|---|-------------|-------|--------------|---------|--------------|------|--------------|--------|--------|--------|---|---|---|---|
|   | Amount      | %     | Amount       | %       | Amount       | %    | Amount       | %      | Amount | %      | Amount                                  | % | Amount                                    | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |         |              |      |              |        |        |        |   |   |   |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -       | -            | -    | -            | -      | -      | -      | -                                       | - | -   | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -     | 29           | 22.2%   | 3            | 2.6% | 97           | 75.1%  | 129    | 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 Water 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%   | -                                       | - | -   | - |
| Total By Income Source  | 826         | 3.6%  | 236          | 1.0%    | 490          | 2.1% | 21 469       | 93.3%  | 23 021 | 100.0% | -                                       | - | -   | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |         |              |      |              |        |        |        |   |   |   |   |
| 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 | 51.9%  | -                                       | - | -   | - |
| Total By Customer Group   | 826         | 3.6%  | 236          | 1.0%    | 490          | 2.1% | 21 469       | 93.3%  | 23 021 | 100.0% | -                                       | - | -   | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |   | 31 - 60 Days |              | 61 - 90 Days |                | Over 90 Days |        | Total  |        |
|----------------------------------|-------------|---|--------------|--------------|--------------|----------------|--------------|--------|--------|--------|
|                                  | Amount      | % | Amount       | %            | Amount       | %              | Amount       | %      | Amount | %      |
| Creditor Age Analysis            |             |   |              |              |              |                |              |        |        |        |
| Bulk Electricity                 | -           | - | -            | -            | -            | -              | -            | -      | -      | -      |
| Bulk Water                       | -           | - | -            | -            | -            | -              | -            | -      | -      | -      |
| PAYE deductions                  | -           | - | -            | -            | -            | -              | -            | -      | -      | -      |
| VAT (output less input)          | -           | - | -            | -            | -            | -              | -            | -      | -      | -      |
| Pensions / Retirement deductions | -           | - | -            | -            | -            | -              | -            | -      | -      | -      |
| Loan repayments                  | -           | - | -            | -            | -            | -              | -            | -      | -      | -      |
| Trade Creditors                  | -           | - | (11)         | 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           | -           | - | -            | -            | -            | -              | -            | -      | -      | -      |
| Total                            | -           | - | (51)         | 1 694 900.0% | 51           | (1 694 866.7%) | (0)          | 66.7%  | (0)    | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



**KWAZULU-NATAL: MSUNDUZI (KZN225)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

|   | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 8 963 903             | 2 293 405             | 25.6%                                  | 2 124 977             | 23.7%                                  | 4 418 382             | 49.3%   | 1 491 614             | 43.1%   | 42.5%                             |
| Exchange Revenue  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| 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               | 43.8%   | 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%                             |
| Interest  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest earned from Receivables                            | 230 682               | 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%)                           |
| Dividends   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Rent on Land  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Rental from Fixed Assets                                    | 113 962               | 7 472                 | 6.6%                                   | 7 910                 | 6.9%                                   | 15 382                | 13.5%   | 9 034                 | 17.3%   | (12.4%)                           |
| Licence and permits   | 2 547                 | 508                   | 20.0%                                  | 608                   | 23.9%                                  | 1 116                 | 43.8%   | 515                   | 42.3%   | 18.1%                             |
| Operational Revenue   | 204 124               | 23 190                | 11.4%                                  | 12 232                | 6.0%                                   | 35 422                | 17.4%   | 24 346                | 18.8%   | (49.8%)                           |
| Non-Exchange Revenue  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Property rates  | 1 649 353             | 448 827               | 27.2%                                  | 442 840               | 26.8%                                  | 891 666               | 54.1%   | 305 494               | 44.5%   | 45.0%                             |
| Surcharges and Taxes  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Fines, penalties and forfeits                               | 11 687                | 3 674                 | 31.4%                                  | 2 951                 | 25.3%                                  | 6 626                 | 56.7%   | 653                   | 4.8%  | 351.9%                            |
| Licences or permits   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfer and subsidies - Operational                        | 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                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 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%                             |
| Employee related costs                                      | 1 847 017             | 383 824               | 20.8%                                  | 444 507               | 24.1%                                  | 828 331               | 44.8%   | 434 065               | 45.0%   | 2.4%                              |
| Remuneration of councillors                                 | 66 462                | 14 263                | 21.5%                                  | 14 356                | 21.6%                                  | 28 619                | 43.1%   | 13 936                | 41.3%   | 3.0%                              |
| Bulk purchases - electricity                                | 3 145 119             | 1 134 908             | 36.1%                                  | 531 744               | 16.9%                                  | 1 666 651             | 53.0%   | 453 413               | 58.2%   | 17.3%                             |
| Inventory consumed  | 993 409               | 278 453               | 28.0%                                  | 284 429               | 28.6%                                  | 562 882               | 56.7%   | 222 145               | 43.1%   | 28.0%                             |
| Debt impairment   | 636 000               | -                     | -                                      | -                     | -                                      | -                     | -   | (0)                   | -   | (100.0%)                          |
| Depreciation and amortisation                               | 362 179               | 97 824                | 27.0%                                  | 98 728                | 27.3%                                  | 196 552               | 54.3%   | 91 513                | 39.4%   | 7.9%                              |
| Interest  | 42 825                | 5 184                 | 12.1%                                  | 4 738                 | 11.1%                                  | 9 922                 | 23.2%   | 49 159                | 130.0%  | (90.4%)                           |
| Contracted services   | 1 023 282             | 100 325               | 9.8%                                   | 262 078               | 25.6%                                  | 362 403               | 35.4%   | 196 441               | 31.3%   | 33.4%                             |
| Transfers and subsidies                                     | 69 670                | 13 000                | 18.7%                                  | 13 081                | 18.8%                                  | 26 081                | 37.4%   | 14 027                | 72.3%   | (6.7%)                            |
| Irrecoverable debts written off                             | -                     | 4 525                 | -                                      | 884                   | -                                      | 5 409                 | -   | 508                   | -   | 74.0%                             |
| Operational costs   | 194 308               | 28 616                | 14.7%                                  | 43 625                | 22.5%                                  | 72 241                | 37.2%   | 38 679                | 38.8%   | 12.8%                             |
| Losses on disposal of Assets                                | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other Losses  | -                     | (675)                 | -                                      | 402                   | -                                      | (273)                 | -   | (79)                  | -   | (608.8%)                          |
| Surplus/(Deficit)   | 583 632               | 233 157               |  | 426 405               |  | 659 563               |   | (22 193)              |   |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 456 975               | 39 933                | 8.7%                                   | 121 407               | 26.6%                                  | 161 339               | 35.3%   | 129 634               | 48.4%   | (6.3%)                            |
| Transfers and subsidies - capital (in-kind)                 | -                     | -                     | -                                      | (509 383)             | -                                      | (509 383)             | -   | -                     | -   | (100.0%)                          |
| Surplus/(Deficit) after capital transfers and contributions | 1 040 607             | 273 090               |  | 38 429                |  | 311 519               |   | 107 442               |   |                                   |
| Income Tax  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 1 040 607             | 273 090               |  | 38 429                |  | 311 519               |   | 107 442               |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 1 040 607             | 273 090               |  | 38 429                |  | 311 519               |   | 107 442               |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 1 040 607             | 273 090               |  | 38 429                |  | 311 519               |   | 107 442               |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 823 982               | 34 932                | 4.2%                                   | 90 180                | 10.9%                                  | 125 113               | 15.2%   | 148 446               | 27.3%   | (39.3%)                           |
| 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)(Deparmt Agenc | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 456 975               | 29 936                | 6.6%                                   | 80 630                | 17.6%                                  | 110 566               | 24.2%   | 104 846               | 37.1%   | (23.1%)                           |
| 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%)                          |
| Capital Expenditure Functional                                   | 823 982               | 77 767                | 9.4%                                   | 205 039               | 24.9%                                  | 282 806               | 34.3%   | 157 212               | 34.0%   | 30.4%                             |
| Municipal governance and administration                          | 310 625               | 2 505                 | .8%                                    | 38 667                | 12.4%                                  | 41 172                | 13.3%   | 19 871                | 56.3%   | 94.6%                             |
| Executive and Council  | 270 625               | 1 557                 | .6%                                    | 16 832                | 6.2%                                   | 18 390                | 6.8%  | 7 123                 | 364.3%  | 136.3%                            |
| Finance and administration                                       | 40 000                | 948                   | 2.4%                                   | 21 901                | 54.8%                                  | 22 849                | 57.1%   | 12 748                | 25.5%   | 71.8%                             |
| Internal audit   | -                     | -                     | -                                      | (66)                  | -                                      | (66)                  | -   | -                     | -   | (100.0%)                          |
| Community and Public Safety                                      | 170 611               | 11 933                | 7.0%                                   | 33 825                | 19.8%                                  | 45 757                | 26.8%   | 28 730                | 34.5%   | 17.7%                             |
| 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   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | 124 414               | 37 941                | 30.5%                                  | 58 110                | 46.7%                                  | 96 052                | 77.2%   | 35 884                | 74.1%   | 61.9%                             |
| 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%                                  | 48 644                | 48.2%                                  | 85 966                | 85.1%   | 31 188                | 104.5%  | 56.0%                             |
| Environmental Protection   | -                     | (0)                   | -                                      | 11                    | -                                      | 11                    | -   | -                     | -   | (100.0%)                          |
| Trading Services   | 215 482               | 25 389                | 11.8%                                  | 74 446                | 34.5%                                  | 99 835                | 46.3%   | 71 963                | 21.5%   | 3.4%                              |
| 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%)                           |
| Waste Management   | 10 060                | 2 489                 | 24.7%                                  | 4 689                 | 46.6%                                  | 7 179                 | 71.4%   | 2 190                 | 80.1%   | 114.1%                            |
| Other  | 2 850                 | (1)                   | -                                      | (9)                   | (.3%)                                  | (10)                  | (.3%)   | 764                   | 25.5%   | (101.2%)                          |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%   | 711.6%                         |
| 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)            | .8%  | (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%   | (80.6%)                        |
| 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)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 568 063            | 239 442            | 42.1%                            | (5 349 151)        | (941.6%)                         | (5 109 709)        | (899.5%)                                     | (79 189)           | 7.2%   | 6 654.9%                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)          | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Investing Activities              | (824 011)          | (355)              | -                                | 2 627              | (.3%)                            | 2 272              | (.3%)  | (844)              | (.2%)  | (411.1%)                       |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | 144 316            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (111 612)          | 239 087            | (214.2%)                         | (5 346 524)        | 4 790.3%                         | (5 107 437)        | 4 576.1%                                     | (80 034)           | 19.6%  | 6 580.4%                       |
| 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    | %      | Amount                                  | % | Amount                                   | %      |
| Debtors Age Analysis By Income Source                                     |             |       |              |        |              |        |              |       |           |        |   |   |  |        |
| 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           | 30 329      | 6.7%  | 7 522        | 1.7%   | 7 718        | 1.7%   | 408 647      | 90.0% | 454 215   | 5.7%   | -                                       | - | 1 656 858                                | 364.8% |
| Receivables from Exchange Transactions - Waste Water Management           | 16 947      | 6.9%  | 6 193        | 2.5%   | 4 554        | 1.8%   | 218 728      | 88.8% | 246 423   | 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 | -           | -     | -            | -      | -            | -      | -            | -     | -         | -      | -                                       | - | -  | -      |
| Other   | 529         | .3%   | 200          | .1%    | 116          | .1%    | 162 354      | 99.5% | 163 199   | 2.1%   | -                                       | - | 868 457                                  | 593.4% |
| Total By Income Source  | 806 853     | 10.2% | 141 270      | 1.8%   | 137 031      | 1.7%   | 6 819 212    | 86.3% | 7 904 367 | 100.0% | -                                       | - | 25 295 915                               | 320.0% |
| Debtors Age Analysis By Customer Group                                    |             |       |              |        |              |        |              |       |           |        |   |   |  |        |
| 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   | -           | -     | -            | -      | -            | -      | -            | -     | -         | -      | -                                       | - | -  | -      |
| Total By Customer Group   | 806 853     | 10.2% | 141 270      | 1.8%   | 137 031      | 1.7%   | 6 819 212    | 86.3% | 7 904 367 | 100.0% | -                                       | - | 25 295 915                               | 320.0% |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |         | 31 - 60 Days |       | 61 - 90 Days |        | Over 90 Days |        | Total     |        |
|----------------------------------|-------------|---------|--------------|-------|--------------|--------|--------------|--------|-----------|--------|
|                                  | Amount      | %       | Amount       | %     | Amount       | %      | Amount       | %      | Amount    | %      |
| Creditor Age Analysis            |             |         |              |       |              |        |              |        |           |        |
| Bulk Electricity                 | (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% | 8            | 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           | -           | -       | -            | -     | -            | -      | -            | -      | -         | -      |
| Total                            | (473 872)   | (23.2%) | 301 548      | 14.8% | 116 790      | 5.7%   | 2 099 638    | 102.7% | 2 044 104 | 100.0% |

Contact Details

|                         |                         |              |
|-------------------------|-------------------------|--------------|
| Municipal Manager       | Mrs Nelisiwe Ngcobo (A) | 033 392 2601 |
| Chief Financial Officer | Mr Odwa Langa (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**

|   | 2024/25                         |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 151 400                         | 50 307                | 33.2%                                  | 53 246                | 35.2%                                  | 103 553               | 68.4%   | 40 030                | 68.5%   | 33.0%                             |
| Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| 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%   | 6.9%                              |
| 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%                             |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Property rates  | 31 877                          | 7 889                 | 24.7%                                  | 7 889                 | 24.7%                                  | 15 777                | 49.5%   | 6 279                 | 48.7%   | 25.6%                             |
| 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                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 157 981                         | 48 043                | 30.4%                                  | 49 591                | 31.4%                                  | 97 633                | 61.8%   | 40 697                | 53.0%   | 21.9%                             |
| 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | (6 581)                         | 2 265                 |  | 3 655                 |  | 5 920                 |   | (667)                 |   |                                   |
| 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)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 11 578                          | 6 367                 |  | 7 681                 |  | 14 048                |   | 3 548                 |   |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 11 578                          | 6 367                 |  | 7 681                 |  | 14 048                |   | 3 548                 |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 11 578                          | 6 367                 |  | 7 681                 |  | 14 048                |   | 3 548                 |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 11 578                          | 6 367                 |  | 7 681                 |  | 14 048                |   | 3 548                 |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 21 859             | 4 311              | 19.7%                            | 6 641              | 30.4%                            | 10 952             | 50.1%  | 6 150              | 66.2%  | 8.0%                              |
| 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 Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | 18 159             | 3 567              | 19.6%                            | 3 501              | 19.3%                            | 7 068              | 38.9%  | 5 318              | 54.4%  | (34.2%)                           |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                       | 3 700              | 744                | 20.1%                            | 3 140              | 84.9%                            | 3 885              | 105.0%                                       | 832                | 114.2%                                       | 277.4%                            |
| Capital Expenditure Functional                                   | 21 859             | 4 311              | 19.7%                            | 6 641              | 30.4%                            | 10 952             | 50.1%  | 6 150              | 66.2%  | 8.0%                              |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | 21.0%  | -                                 |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Energy sources   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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                | 48.9%  | 159                | 26.4%  | 36.7%                          |
| Other revenue   | 9 585              | 1 656              | 17.3%                            | 1 950              | 20.3%                            | 3 606              | 37.6%  | 1 921              | 1 526.3%                                     | 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                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 20 037             | 95 613             | 477.2%                           | 143 664            | 717.0%                           | 239 277            | 1 194.2%                                     | 8 222              | 489.7%                                       | 1 647.4%                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (25 138)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (25 138)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Investing Activities              | (25 138)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (5 101)            | 95 613             | (1 874.4%)                       | 143 664            | (2 816.4%)                       | 239 277            | (4 690.8%)                                   | 8 222              | (206.0%)                                     | 1 647.4%                       |
| 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 | %      | Amount                                  | % | Amount                                  | % |
| Debtors Age Analysis By Income Source                                     |             |      |              |      |              |      |              |        |        |        |   |   |   |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -    | -            | -    | -            | -    | -            | -      | -      | -      | -                                       | - | -                                       | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -    | -            | -    | -            | -    | -            | -      | -      | -      | -                                       | - | -                                       | - |
| Receivables from Non-exchange Transactions - Property Rates               | 2 158       | 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 Water 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  | -           | -    | -            | -    | -            | -    | 7 820        | 100.0% | 7 820  | 18.6%  | -                                       | - | -                                       | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -    | -            | -    | -            | -    | -            | 100.0% | 3      | -      | -                                       | - | -                                       | - |
| Other   | -           | -    | -            | -    | -            | -    | -            | -      | -      | -      | -                                       | - | -                                       | - |
| Total By Income Source  | 2 217       | 5.3% | 1 694        | 4.0% | 1 041        | 2.5% | 37 138       | 88.2%  | 42 091 | 100.0% | -                                       | - | -                                       | - |
| Debtors Age Analysis By Customer Group                                    |             |      |              |      |              |      |              |        |        |        |   |   |   |   |
| 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%  | -                                       | - | -                                       | - |
| Total By Customer Group   | 2 217       | 5.3% | 1 694        | 4.0% | 1 041        | 2.5% | 37 138       | 88.2%  | 42 091 | 100.0% | -                                       | - | -                                       | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |         | 31 - 60 Days |          | 61 - 90 Days |            | Over 90 Days |         | Total  |        |
|----------------------------------|-------------|---------|--------------|----------|--------------|------------|--------------|---------|--------|--------|
|                                  | Amount      | %       | Amount       | %        | Amount       | %          | Amount       | %       | Amount | %      |
| Creditor Age Analysis            |             |         |              |          |              |            |              |         |        |        |
| Bulk Electricity                 | -           | -       | -            | -        | -            | -          | -            | -       | -      | -      |
| Bulk Water                       | -           | -       | -            | -        | -            | -          | -            | -       | -      | -      |
| PAYE deductions                  | -           | -       | -            | -        | -            | -          | -            | -       | -      | -      |
| VAT (output less input)          | -           | -       | -            | -        | -            | -          | -            | -       | -      | -      |
| Pensions / Retirement deductions | -           | -       | -            | -        | -            | -          | -            | -       | -      | -      |
| Loan repayments                  | -           | -       | -            | -        | -            | -          | -            | -       | -      | -      |
| Trade Creditors                  | (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           | -           | -       | -            | -        | -            | -          | -            | -       | -      | -      |
| Total                            | (6)         | (4.9%)  | 1 245        | 942.7%   | (1 136)      | (860.0%)   | 29           | 22.2%   | 132    | 100.0% |

Contact Details

|                         |                     |              |
|-------------------------|---------------------|--------------|
| Municipal Manager       | Mr Sanele Mngwangwe | 031 785 9306 |
| Chief Financial Officer | Mr Thokozane Gambu  | 031 785 9320 |

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 150 764            | 65 417             | 43.4%                            | 41 719             | 27.7%                            | 107 137            | 71.1%  | 40 739             | 65.6%  | 2.4%                              |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%  | 5.0%                              |
| 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                | 30.6%  | 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%                              |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%  | (27.0%)                           |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 172 981            | 38 175             | 22.1%                            | 43 647             | 25.2%                            | 81 822             | 47.3%  | 46 191             | 51.6%  | (5.5%)                            |
| 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                  | .9%                              | 9                  | 2.1%   | 9                  | 4.8%   | (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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (22 217)           | 27 242             |                                  | (1 928)            |                                  | 25 314             |  | (5 451)            |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (92)               | 33 410             |                                  | 5 720              |                                  | 39 130             |  | 1 200              |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | (92)               | 33 410             |                                  | 5 720              |                                  | 39 130             |  | 1 200              |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | (92)               | 33 410             |                                  | 5 720              |                                  | 39 130             |  | 1 200              |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | (92)               | 33 410             |                                  | 5 720              |                                  | 39 130             |  | 1 200              |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25                             |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|-------------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br><br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  |                                     | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                                     |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                                     |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 22 214                              | 5 460                 | 24.6%                                  | 6 746                 | 30.4%                                  | 12 206                | 54.9%   | 5 958                 | 57.1%   | 13.2%                             |
| National Government  | 19 925                              | 5 363                 | 26.9%                                  | 5 425                 | 27.2%                                  | 10 788                | 54.1%   | 5 655                 | 63.1%   | (4.1%)                            |
| Provincial Government  | 2 288                               | -                     | -                                      | 1 226                 | 53.6%                                  | 1 226                 | 53.6%   | 37                    | -   | 3 227.6%                          |
| District Municipality  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 22 214                              | 5 363                 | 24.1%                                  | 6 651                 | 29.9%                                  | 12 014                | 54.1%   | 5 691                 | 63.3%   | 16.9%                             |
| Borrowing  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | -                                   | 97                    | -                                      | 95                    | -                                      | 192                   | -   | 266                   | 27.2%   | (64.3%)                           |
| Capital Expenditure Functional                                   | 24 090                              | 5 582                 | 23.2%                                  | 7 055                 | 29.3%                                  | 12 637                | 52.5%   | 5 958                 | 57.1%   | 18.4%                             |
| 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                   | 35.3%   | 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   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Energy sources   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Water Management   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Water Management   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Management   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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                               | (137 850)          | (15 284)           | 11.1%                            | (14 751)           | 10.7%                            | (30 035)           | 21.8%  | (17 586)           | 26.0%  | (16.1%)                        |
| Finance charges                                       | (421)              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 36 039             | 101 007            | 280.3%                           | 78 922             | 219.0%                           | 179 930            | 499.3%                                       | 55 279             | 345.0%                                       | 42.8%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%                          |
| Net Cash from(used) Investing Activities              | (23 519)           | (5 699)            | 24.2%                            | (6 909)            | 29.4%                            | (12 609)           | 53.6%  | (5 606)            | 61.0%  | 23.2%                          |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 12 521             | 95 308             | 761.2%                           | 72 013             | 575.1%                           | 167 321            | 1 336.3%                                     | 49 673             | 707.5%                                       | 45.0%                          |
| 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 ito Council Policy |   |
|---|-------------|-------|--------------|-------|--------------|------|--------------|-------|--------|--------|---|---|--|---|
|   | Amount      | %     | Amount       | %     | Amount       | %    | Amount       | %     | Amount | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |      |              |       |        |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -     | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -     | -            | -     | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 1 307       | 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 Water 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%     | -                                       | - | -  | - |
| Total By Income Source  | 1 771       | 3.0%  | 1 148        | 1.9%  | 1 039        | 1.7% | 55 893       | 93.4% | 59 851 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |      |              |       |        |        |   |   |  |   |
| 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   | -           | -     | -            | -     | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Total By Customer Group   | 1 771       | 3.0%  | 1 148        | 1.9%  | 1 039        | 1.7% | 55 893       | 93.4% | 59 851 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)**  
**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<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 1 496 646          | 482 432            | 32.2%                            | 434 803            | 29.1%                            | 917 235            | 61.3%  | 402 298            | 60.9%  | 8.1%                              |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%)                              |
| 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%)                          |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 1 386 036          | 276 245            | 19.9%                            | 482 275            | 34.8%                            | 758 521            | 54.7%  | 263 019            | 42.8%  | 83.4%                             |
| 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%)                           |
| Surplus/(Deficit)   | 110 610            | 206 187            |                                  | (47 472)           |                                  | 158 714            |  | 139 278            |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 196 255            | 68 337             | 34.8%                            | 32 927             | 16.8%                            | 101 264            | 51.6%  | 79 288             | 61.2%  | (58.5%)                           |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | 523                | -  | (100.0%)                          |
| Surplus/(Deficit) after capital transfers and contributions | 306 865            | 274 524            |                                  | (14 545)           |                                  | 259 979            |  | 219 090            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 306 865            | 274 524            |                                  | (14 545)           |                                  | 259 979            |  | 219 090            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 306 865            | 274 524            |                                  | (14 545)           |                                  | 259 979            |  | 219 090            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 306 865            | 274 524            |                                  | (14 545)           |                                  | 259 979            |  | 219 090            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 184 264               | 37 499                | 20.4%                                  | 31 312                | 17.0%                                  | 68 811                | 37.3%   | 73 135                | 63.3%   | (57.2%)                           |
| 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 Agenc | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 170 657               | 37 109                | 21.7%                                  | 28 632                | 16.8%                                  | 65 741                | 38.5%   | 65 986                | 63.5%   | (56.6%)                           |
| Borrowing  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | 13 607                | 390                   | 2.9%                                   | 2 680                 | 19.7%                                  | 3 070                 | 22.6%   | 7 148                 | 61.4%   | (62.5%)                           |
| Capital Expenditure Functional                                   | 184 264               | 37 499                | 20.4%                                  | 31 312                | 17.0%                                  | 68 811                | 37.3%   | 73 658                | 63.6%   | (57.5%)                           |
| 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   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | 2 668                 | -                     | -                                      | 97                    | 3.6%                                   | 97                    | 3.6%  | 763                   | 30.9%   | (87.3%)                           |
| 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   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 294                   | 73.5%   | (100.0%)                          |
| Planning and Development   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 294                   | 73.5%   | (100.0%)                          |
| Road Transport   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Environmental Protection   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 171 957               | 37 131                | 21.6%                                  | 28 632                | 16.7%                                  | 65 763                | 38.2%   | 69 682                | 64.8%   | (58.9%)                           |
| 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  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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  | 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             | 152 299            | 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)          | 45.9%  | (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           | %             | 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 Water 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            | 108.5%       | 4 366            | 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>-</b>                                | <b>-</b> | <b>-</b>                                 | <b>-</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          | 11.9%         | -                                       | -        | -  | -        |
| <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> | <b>-</b>                                | <b>-</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                  | -           | -            | -            | -          | -            | -           | -            | -            | -          | -             |
| 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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 232 263            | 87 052             | 37.5%                            | 71 565             | 30.8%                            | 158 617            | 68.3%  | 65 366             | 70.0%  | 9.5%                              |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Water                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Water Management                    | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Management                          | 2 014              | 487                | 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                | 355.8%                                       | 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%                          |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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              | 56.7%  | 58.6%                             |
| Fuel Levy   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 251 944            | 58 916             | 23.4%                            | 83 089             | 33.0%                            | 142 005            | 56.4%  | 72 681             | 52.7%  | 14.3%                             |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (19 681)           | 28 136             |                                  | (11 524)           |                                  | 16 612             |  | (7 315)            |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 31 866             | 56 040             |                                  | 7 313              |                                  | 63 352             |  | 4 314              |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 31 866             | 56 040             |                                  | 7 313              |                                  | 63 352             |  | 4 314              |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 31 866             | 56 040             |                                  | 7 313              |                                  | 63 352             |  | 4 314              |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 31 866             | 56 040             |                                  | 7 313              |                                  | 63 352             |  | 4 314              |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 66 997             | (68 584)           | (102.4%)                         | 14 587             | 21.8%                            | (53 997)           | (80.6%)                                      | 10 233             | 73.4%  | 42.5%                             |
| 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)(Deparmt Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | 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%)                      | 386                | 88.8%                            | (57 748)           | (13 281.9%)                                  | 121                | -  | 220.4%                            |
| Capital Expenditure Functional                                   | 66 997             | (68 584)           | (102.4%)                         | 14 587             | 21.8%                            | (53 997)           | (80.6%)                                      | 10 233             | 73.4%  | 42.5%                             |
| Municipal governance and administration                          | 21 739             | (20 664)           | (95.1%)                          | 386                | 1.8%                             | (20 278)           | (93.3%)                                      | (4)                | -  | (10 278.2%)                       |
| Executive and Council  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Finance and administration                                       | 21 739             | (20 664)           | (95.1%)                          | 386                | 1.8%                             | (20 278)           | (93.3%)                                      | (4)                | -  | (10 278.2%)                       |
| Internal audit   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                      | -                  | (6 355)            | -                                | -                  | -                                | (6 355)            | -  | -                  | -  | -                                 |
| Community and Social Services                                    | -                  | (819)              | -                                | -                  | -                                | (819)              | -  | -                  | -  | -                                 |
| Sport And Recreation   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Public Safety  | -                  | (5 535)            | -                                | -                  | -                                | (5 535)            | -  | -                  | -  | -                                 |
| Housing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                              | 45 258             | (35 863)           | (79.2%)                          | 14 201             | 31.4%                            | (21 663)           | (47.9%)                                      | 10 113             | 73.1%  | 40.4%                             |
| 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)              | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Environmental Protection   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | -                  | (2 078)            | -                                | -                  | -                                | (2 078)            | -  | 124                | -  | (100.0%)                          |
| Energy sources   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management   | -                  | (2 078)            | -                                | -                  | -                                | (2 078)            | -  | 124                | -  | (100.0%)                          |
| Other  | -                  | (3 623)            | -                                | -                  | -                                | (3 623)            | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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              | 38.9%                            | 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                               | (199 881)          | 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                                  | (230)              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 64 331             | 125 443            | 195.0%                           | (44 183)           | (68.7%)                          | 81 260             | 126.3%                                       | (9 792)            | (78.3%)                                      | 351.2%                         |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (52 047)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (52 047)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (52 047)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (4 139)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | (4 139)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | (4 139)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 8 145              | 125 443            | 1 540.1%                         | (44 183)           | (542.5%)                         | 81 260             | 997.7%                                       | (9 792)            | (363.9%)                                     | 351.2%                         |
| Cash/cash equivalents at the year begin:              | 42 585             | (56 695)           | (133.1%)                         | 68 748             | 161.4%                           | (56 695)           | (133.1%)                                     | 12 933             | -  | 431.6%                         |
| 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  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |       |              |        |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -     | -            | -     | -            | -      | -       | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -     | -            | -     | -            | -     | -            | -      | -       | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 2 829       | 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 Water 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  | -           | -     | -            | -     | -            | -     | 5 653        | 100.0% | 5 653   | 5.4%   | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -     | -            | -     | -            | -      | -       | -      | -                                       | - | -  | - |
| Other   | (1)         | (.2%) | (1)          | (.3%) | -            | -     | 390          | 100.4% | 389     | .4%    | -                                       | - | -  | - |
| Total By Income Source  | 3 106       | 3.0%  | 2 108        | 2.0%  | 882          | .8%   | 97 736       | 94.1%  | 103 833 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |       |              |        |         |        |   |   |  |   |
| 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%  | -                                       | - | -  | - |
| Total By Customer Group   | 3 106       | 3.0%  | 2 108        | 2.0%  | 882          | .8%   | 97 736       | 94.1%  | 103 833 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |                | 31 - 60 Days |                  | 61 - 90 Days |                 | Over 90 Days |                  | Total  |        |
|----------------------------------|-------------|----------------|--------------|------------------|--------------|-----------------|--------------|------------------|--------|--------|
|                                  | Amount      | %              | Amount       | %                | Amount       | %               | Amount       | %                | Amount | %      |
| Creditor Age Analysis            |             |                |              |                  |              |                 |              |                  |        |        |
| Bulk Electricity                 | -           | -              | -            | -                | -            | -               | -            | -                | -      | -      |
| Bulk Water                       | -           | -              | -            | -                | -            | -               | -            | -                | -      | -      |
| PAYE deductions                  | -           | -              | -            | -                | -            | -               | -            | -                | -      | -      |
| VAT (output less input)          | -           | -              | -            | -                | -            | -               | -            | -                | -      | -      |
| Pensions / Retirement 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           | -           | -              | -            | -                | -            | -               | -            | -                | -      | -      |
| Total                            | (7 882)     | #####          | 2 938        | #####            | (612)        | 30 583 550.0%   | 5 555        | #####            | (0)    | 100.0% |

Contact Details

|                         |                                  |              |
|-------------------------|----------------------------------|--------------|
| Municipal Manager       | Mr Nkosingiphile Service Malinga | 036 448 1076 |
| Chief Financial Officer | Mr Saziso Satisfaction Dlamini   | 036 448 8087 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 796 768            | 268 800            | 33.7%                            | 196 524            | 24.7%                            | 465 324            | 58.4%  | 131 141            | 52.5%  | 49.9%                             |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%  | 4.0%                              |
| 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%  | 1.9%                              |
| 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%                             |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 846 295            | 176 830            | 20.9%                            | 210 488            | 24.9%                            | 387 318            | 45.8%  | 154 342            | 40.8%  | 36.4%                             |
| 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             | 4 566              | 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              | 49.9%  | 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (49 528)           | 91 970             |                                  | (13 965)           |                                  | 78 005             |  | (23 200)           |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 3 951              | 101 551            |                                  | 8 863              |                                  | 110 414            |  | 8 611              |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 3 951              | 101 551            |                                  | 8 863              |                                  | 110 414            |  | 8 611              |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 3 951              | 101 551            |                                  | 8 863              |                                  | 110 414            |  | 8 611              |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 3 951              | 101 551            |                                  | 8 863              |                                  | 110 414            |  | 8 611              |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 47 804             | 8 445              | 17.7%                            | 20 217             | 42.3%                            | 28 663             | 60.0%  | 28 503             | 113.1%                                       | (29.1%)                           |
| National Government  | 46 504             | 8 332              | 17.9%                            | 19 981             | 43.0%                            | 28 312             | 60.9%  | 28 153             | 115.8%                                       | (29.0%)                           |
| Provincial Government  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| District Municipality  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | 46 504             | 8 332              | 17.9%                            | 19 981             | 43.0%                            | 28 312             | 60.9%  | 28 153             | 115.8%                                       | (29.0%)                           |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                       | 1 300              | 114                | 8.7%                             | 237                | 18.2%                            | 350                | 27.0%  | 351                | 26.1%  | (32.5%)                           |
| Capital Expenditure Functional                                   | 47 804             | 8 670              | 18.1%                            | 20 217             | 42.3%                            | 28 887             | 60.4%  | 28 503             | 113.1%                                       | (29.1%)                           |
| 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%                              | 52                 | 52.3%                            | 53                 | 52.7%  | 100                | 99.8%  | (47.6%)                           |
| Finance and administration                                       | 900                | 17                 | 1.9%                             | 145                | 16.1%                            | 162                | 18.0%  | 152                | 18.2%  | (4.8%)                            |
| Internal audit   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                      | 100                | 80                 | 79.5%                            | -                  | -                                | 80                 | 79.5%  | 94                 | 93.9%  | (100.0%)                          |
| Community and Social Services                                    | 100                | 80                 | 79.5%                            | -                  | -                                | 80                 | 79.5%  | 94                 | 93.9%  | (100.0%)                          |
| Sport And Recreation   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Public Safety  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                              | 36 398             | 8 284              | 22.8%                            | 12 858             | 35.3%                            | 21 142             | 58.1%  | 23 056             | 141.8%                                       | (44.2%)                           |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | 10 305             | 289                | 2.8%                             | 7 162              | 69.5%                            | 7 451              | 72.3%  | 5 101              | 53.0%  | 40.4%                             |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%  | (88.8%)                        |
| 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)          | 45.8%  | (135 512)          | 45.0%  | -                              |
| Finance charges                                       | (6 081)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | (400)              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 164 179            | 184 204            | 112.2%                           | 95 345             | 58.1%                            | 279 549            | 170.3%                                       | (26 982)           | 109.9%                                       | (453.4%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%)                        |
| Net Cash from(used) Investing Activities              | (47 804)           | (11 855)           | 24.8%                            | (22 239)           | 46.5%                            | (34 094)           | 71.3%  | (30 923)           | 123.1%                                       | (28.1%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 116 376            | 172 349            | 148.1%                           | 73 106             | 62.8%                            | 245 455            | 210.9%                                       | (57 905)           | 88.4%  | (226.3%)                       |
| 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  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |      |              |      |              |        |              |        |         |        |   |   |  |   |
| 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           | -           | -    | -            | -    | -            | -      | 1            | 100.0% | 1       | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water 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          | -           | -    | -            | -    | 0            | 100.0% | -            | -      | 0       | -      | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | 5 785       | 3.1% | 5 485        | 2.9% | 5 382        | 2.9%   | 169 619      | 91.1%  | 186 270 | 31.8%  | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -    | -            | -    | -            | -      | -            | 100.0% | -       | -      | -                                       | - | -  | - |
| Other   | -           | -    | -            | -    | -            | -      | 608          | -      | 608     | 1%     | -                                       | - | -  | - |
| Total By Income Source  | 28 700      | 4.9% | 18 604       | 3.2% | 15 536       | 2.7%   | 522 678      | 89.3%  | 585 518 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |      |              |      |              |        |              |        |         |        |   |   |  |   |
| 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      | 86.9%  | 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   | -           | -    | -            | -    | -            | -      | -            | -      | -       | -      | -                                       | - | -  | - |
| Total By Customer Group   | 28 700      | 4.9% | 18 604       | 3.2% | 15 536       | 2.7%   | 522 678      | 89.3%  | 585 518 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                         |                                |              |
|-------------------------|--------------------------------|--------------|
| Municipal Manager       | Mr Sithembiso Blessing Mthembu | 036 342 7801 |
| Chief Financial Officer | Mr Radebe Sibusiso             | 036 342 7805 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ALFRED DUMA (KZN238)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

|   | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   |                       | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 1 468 841             | 447 138               | 30.4%                                  | 239 673               | 16.3%                                  | 686 811               | 46.8%   | 364 410               | 60.4%   | (34.2%)                           |
| 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                 | 35.8%   | 928                   | 67.4%   | (77.5%)                           |
| Non-Exchange Revenue  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 1 468 841             | 289 557               | 19.7%                                  | 313 441               | 21.3%                                  | 602 998               | 41.1%   | 249 885               | 39.3%   | 25.4%                             |
| 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                | 7 066                 | 20.4%                                  | 8 196                 | 23.7%                                  | 15 262                | 44.2%   | 7 123                 | 48.7%   | 15.1%                             |
| Bulk purchases - electricity                                | 489 749               | 120 597               | 24.6%                                  | 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                 | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | (0)                   | 157 581               |  | (73 768)              |  | 83 813                |   | 114 525               |   |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 92 378                | 23 317                | 25.2%                                  | 28 405                | 30.7%                                  | 51 722                | 56.0%   | 23 360                | 59.8%   | 21.6%                             |
| Transfers and subsidies - capital (in-kind)                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 92 378                | 180 897               |  | (45 362)              |  | 135 535               |   | 137 885               |   |                                   |
| Income Tax  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 92 378                | 180 897               |  | (45 362)              |  | 135 535               |   | 137 885               |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 92 378                | 180 897               |  | (45 362)              |  | 135 535               |   | 137 885               |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 92 378                | 180 897               |  | (45 362)              |  | 135 535               |   | 137 885               |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  |  | 2024/25               |                       |  |                       |  |                       | 2023/24   |                       | Q2 of 2023/24<br>to Q2 of 2024/25 |   |  |
|--|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|-----------------------------------|---|--|
|  |  | Budget                |                       | First Quarter                          |                       | Second Quarter                         |                       | Year to Date  |                       |                                   | Second Quarter  |  |
|  |  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure |                                   | Total<br>Expenditure as<br>% of main<br>appropriation |  |
| R thousands  |  |                       |                       |  |                       |  |                       |   |                       |                                   |   |  |
| Capital Revenue and Expenditure                                  |  |                       |                       |  |                       |  |                       |   |                       |                                   |   |  |
| Source of Finance  |  | 136 473               | 26 141                | 19.2%                                  | 37 837                | 27.7%                                  | 63 978                | 46.9%   | 24 374                | 33.7%                             | 55.2%   |  |
| 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 Agenc |  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -                                 | -   |  |
| Transfers recognised - capital                                   |  | 80 329                | 20 424                | 25.4%                                  | 24 734                | 30.8%                                  | 45 158                | 56.2%   | 20 484                | 47.0%                             | 20.7%   |  |
| Borrowing  |  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -                                 | -   |  |
| Internally generated funds                                       |  | 56 144                | 5 717                 | 10.2%                                  | 13 104                | 23.3%                                  | 18 820                | 33.5%   | 3 890                 | 9.9%                              | 236.8%  |  |
| Capital Expenditure Functional                                   |  | 136 473               | 26 141                | 19.2%                                  | 37 837                | 27.7%                                  | 63 978                | 46.9%   | 24 374                | 33.7%                             | 55.2%   |  |
| 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                    | 25.9%   | -                     | 11.6%                             | (100.0%)  |  |
| Finance and administration                                       |  | 34 587                | 4 077                 | 11.8%                                  | 11 085                | 32.0%                                  | 15 161                | 43.8%   | 3 258                 | 12.6%                             | 240.2%  |  |
| Internal audit   |  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -                                 | -   |  |
| Community and Public Safety                                      |  | 24 880                | 1 330                 | 5.3%                                   | 3 115                 | 12.5%                                  | 4 445                 | 17.9%   | 9 139                 | 38.6%                             | (65.9%)   |  |
| 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                    | 55.9%   | 301                   | 14.4%                             | (99.4%)   |  |
| Housing  |  | 261                   | 20                    | 7.7%                                   | -                     | -                                      | 20                    | 7.7%  | -                     | -                                 | -   |  |
| Health   |  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -                                 | -   |  |
| Economic and Environmental Services                              |  | 47 219                | 11 070                | 23.4%                                  | 17 665                | 37.4%                                  | 28 735                | 60.9%   | 2 354                 | 31.1%                             | 650.6%  |  |
| 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   |  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -                                 | -   |  |
| Trading Services   |  | 29 610                | 9 657                 | 32.6%                                  | 5 948                 | 20.1%                                  | 15 605                | 52.7%   | 9 603                 | 44.7%                             | (38.1%)   |  |
| 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%)  |  |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 1 619 101          | 515 781            | 31.3%                            | 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)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 192 336            | 257 931            | 134.1%                           | 254 074            | 132.1%                           | 512 005            | 266.2%                                       | 219 649            | 712.7%                                       | 15.7%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%                          |
| Net Cash from(used) Investing Activities              | (150 212)          | (38 435)           | 25.6%                            | (39 733)           | 26.5%                            | (78 168)           | 52.0%  | (24 297)           | 36.7%  | 63.5%                          |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%)                        |
| Net Cash from(used) Financing Activities              | (1 201)            | (40)               | 3.3%                             | (173)              | 14.4%                            | (212)              | 17.7%  | 132                | 22.6%  | (230.6%)                       |
| Net Increase/(Decrease) in cash held                  | 40 923             | 219 457            | 536.3%                           | 214 168            | 523.3%                           | 433 625            | 1 059.6%                                     | 195 485            | (346.2%)                                     | 9.6%                           |
| 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                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |       |           |        |   |   |  |   |
| 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 Water 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% | 266 277   | 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%   | -                                       | - | -  | - |
| Total By Income Source  | 62 246      | 5.6%  | 31 347       | 2.8% | 26 761       | 2.4% | 984 264      | 89.1% | 1 104 617 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |       |           |        |   |   |  |   |
| 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   | -           | -     | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | - |
| Total By Customer Group   | 62 246      | 5.6%  | 31 347       | 2.8% | 26 761       | 2.4% | 984 264      | 89.1% | 1 104 617 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |        | 31 - 60 Days |      | 61 - 90 Days |   | Over 90 Days |     | Total  |        |
|----------------------------------|-------------|--------|--------------|------|--------------|---|--------------|-----|--------|--------|
|                                  | Amount      | %      | Amount       | %    | Amount       | % | Amount       | %   | Amount | %      |
| Creditor Age Analysis            |             |        |              |      |              |   |              |     |        |        |
| Bulk Electricity                 | 1 000       | 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           | -           | -      | -            | -    | -            | - | -            | -   | -      | -      |
| Total                            | 4 425       | 95.2%  | 213          | 4.6% | -            | - | 9            | .2% | 4 648  | 100.0% |

Contact Details

|                         |                             |              |
|-------------------------|-----------------------------|--------------|
| Municipal Manager       | Ms Sibusisiwe Nxolile 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**

|   | 2024/25                         |                       |  |                       |  |                       |   |                       | 2023/24   |          | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |          |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |          |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| Operating Revenue   | 1 030 991                       | 36 131                | 3.5%                                   | 599 517               | 58.1%                                  | 635 648               | 61.7%   | 272 588               | 67.7%   | 119.9%   |                                   |
| Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| 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%) |                                   |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| 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%   | 162.0%   |                                   |
| Interest  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Fuel Levy   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Operational Revenue   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Gains on disposal of Assets                                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Other Gains   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Discontinued Operations                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Operating Expenditure                                       | 967 232                         | 125 150               | 12.9%                                  | 235 428               | 24.3%                                  | 360 578               | 37.3%   | 217 856               | 34.2%   | 8.1%     |                                   |
| 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit)   | 63 759                          | (89 019)              |  | 364 088               |  | 275 069               |   | 54 732                |   |          |                                   |
| 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)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) after capital transfers and contributions | 355 288                         | (55 375)              |  | 377 437               |  | 322 062               |   | 54 732                |   |          |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) after income tax                          | 355 288                         | (55 375)              |  | 377 437               |  | 322 062               |   | 54 732                |   |          |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) attributable to municipality              | 355 288                         | (55 375)              |  | 377 437               |  | 322 062               |   | 54 732                |   |          |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) for the year                              | 355 288                         | (55 375)              |  | 377 437               |  | 322 062               |   | 54 732                |   |          |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 308 529               | 40 092                | 13.0%                                  | 74 783                | 24.2%                                  | 114 876               | 37.2%   | 89 250                | 37.1%   | (16.2%)                           |
| 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 Agenc | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 291 529               | 40 092                | 13.8%                                  | 74 744                | 25.6%                                  | 114 837               | 39.4%   | 89 250                | 37.3%   | (16.3%)                           |
| Borrowing  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | 17 000                | -                     | -                                      | 39                    | .2%                                    | 39                    | .2%   | -                     | -   | (100.0%)                          |
| Capital Expenditure Functional                                   | 308 529               | 40 620                | 13.2%                                  | 74 783                | 24.2%                                  | 115 403               | 37.4%   | 92 472                | 38.1%   | (19.1%)                           |
| 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   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Social Services                                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Sport And Recreation   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Planning and Development   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Road Transport   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Environmental Protection   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 306 529               | 40 620                | 13.3%                                  | 74 744                | 24.4%                                  | 115 365               | 37.6%   | 92 469                | 38.2%   | (19.2%)                           |
| 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  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%   | (106.0%)                       |
| 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)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 268 474            | 30 227             | 11.3%                            | 607 499            | 226.3%                           | 637 725            | 237.5%                                       | 257 124            | 160.9%                                       | 136.3%                         |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (308 529)          | (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%)                        |
| Net Cash from(used) Investing Activities              | (308 529)          | (31 406)           | 10.2%                            | (82 100)           | 26.6%                            | (113 506)          | 36.8%  | (99 160)           | 37.3%  | (17.2%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (40 055)           | (1 179)            | 2.9%                             | 525 399            | (1 311.7%)                       | 524 220            | (1 308.8%)                                   | 157 963            | 703.0%                                       | 232.6%                         |
| 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 ito Council Policy |   |
|---|-------------|------|--------------|------|--------------|------|--------------|-------|-----------|--------|---|---|--|---|
|   | Amount      | %    | Amount       | %    | Amount       | %    | Amount       | %     | Amount    | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |      |              |      |              |      |              |       |           |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 20 684      | 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%   | -                                       | - | -  | - |
| Total By Income Source  | 28 916      | 2.2% | 26 669       | 2.0% | 24 988       | 1.9% | 1 225 675    | 93.8% | 1 306 249 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |      |              |      |              |      |              |       |           |        |   |   |  |   |
| 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   | -           | -    | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | - |
| Total By Customer Group   | 28 916      | 2.2% | 26 669       | 2.0% | 24 988       | 1.9% | 1 225 675    | 93.8% | 1 306 249 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

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**

|   | 2024/25                         |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 463 127                         | 124 577               | 26.9%                                  | 102 549               | 22.1%                                  | 227 126               | 49.0%   | 93 897                | 47.7%   | 9.2%                              |
| Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| 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%)                           |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 459 107                         | 106 307               | 23.2%                                  | 121 519               | 26.5%                                  | 227 826               | 49.6%   | 132 137               | 43.3%   | (8.0%)                            |
| 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                   | 15.8%                                  | 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                | 48.9%   | 6 872                 | 41.4%   | 42.0%                             |
| Losses on disposal of Assets                                | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other Losses  | -                               | 37                    | -                                      | -                     | -                                      | 37                    | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | 4 019                           | 18 270                |  | (18 970)              |  | (699)                 |   | (38 240)              |   |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 26 704                          | 1 790                 | 6.7%                                   | 9 254                 | 34.7%                                  | 11 044                | 41.4%   | 2 444                 | 17.4%   | 278.6%                            |
| Transfers and subsidies - capital (in-kind)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 30 724                          | 20 060                |  | (9 716)               |  | 10 344                |   | (35 796)              |   |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 30 724                          | 20 060                |  | (9 716)               |  | 10 344                |   | (35 796)              |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 30 724                          | 20 060                |  | (9 716)               |  | 10 344                |   | (35 796)              |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 30 724                          | 20 060                |  | (9 716)               |  | 10 344                |   | (35 796)              |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                 |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance   | 28 655             | 4 494              | 15.7%                            | 8 094              | 28.2%                            | 12 588             | 43.9%  | 2 217              | 15.6%  | 265.1%                            |
| 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 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                  | 26 704             | 4 494              | 16.8%                            | 7 347              | 27.5%                            | 11 841             | 44.3%  | 2 217              | 15.6%  | 231.4%                            |
| Borrowing   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internality generated funds                                     | 1 951              | -                  | -                                | 747                | 38.3%                            | 747                | 38.3%  | -                  | -  | (100.0%)                          |
| Capital Expenditure Functional                                  | 28 655             | 4 494              | 15.7%                            | 8 094              | 28.2%                            | 12 588             | 43.9%  | 2 217              | 15.6%  | 265.1%                            |
| Municipal governance and administration                         | 1 426              | -                  | -                                | 668                | 46.9%                            | 668                | 46.9%  | 81                 | -  | 728.2%                            |
| Executive and Council   | 890                | -                  | -                                | 585                | 65.8%                            | 585                | 65.8%  | -                  | -  | (100.0%)                          |
| Finance and administration                                      | 536                | -                  | -                                | 83                 | 15.5%                            | 83                 | 15.5%  | 81                 | -  | 2.8%                              |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services  | 4 075              | -                  | -                                | 783                | 19.2%                            | 783                | 19.2%  | -                  | -  | (100.0%)                          |
| Energy sources  | 4 075              | -                  | -                                | 783                | 19.2%                            | 783                | 19.2%  | -                  | -  | (100.0%)                          |
| Water Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 18 829             | 61 580             | 327.1%                           | 76 449             | 406.0%                           | 138 029            | 733.1%                                       | 54 495             | (3 524.8%)                                   | 40.3%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%                         |
| Net Cash from(used) Investing Activities              | (28 655)           | (4 846)            | 16.6%                            | (9 308)            | 32.5%                            | (14 154)           | 49.4%  | (2 495)            | 21.6%  | 273.1%                         |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (9 826)            | 56 734             | (577.4%)                         | 67 141             | (683.3%)                         | 123 875            | (1 260.6%)                                   | 52 000             | (693.2%)                                     | 29.1%                          |
| 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  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |       |              |       |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -     | -            | -     | -            | -     | -       | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 7 068       | 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 Water 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 | -           | -     | -            | -     | -            | -     | -            | -     | -       | -      | -                                       | - | -  | - |
| Other   | 16          | .1%   | 1            | -     | 68           | .4%   | 15 568       | 99.5% | 15 662  | 7.1%   | -                                       | - | -  | - |
| Total By Income Source  | 17 639      | 8.0%  | 11 158       | 5.0%  | 9 618        | 4.3%  | 183 158      | 82.7% | 221 573 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |       |              |       |         |        |   |   |  |   |
| 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   | -           | -     | -            | -     | -            | -     | -            | -     | -       | -      | -                                       | - | -  | - |
| Total By Customer Group   | 17 639      | 8.0%  | 11 158       | 5.0%  | 9 618        | 4.3%  | 183 158      | 82.7% | 221 573 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |   | 31 - 60 Days |       | 61 - 90 Days |   | Over 90 Days |        | Total   |        |
|----------------------------------|-------------|---|--------------|-------|--------------|---|--------------|--------|---------|--------|
|                                  | Amount      | % | Amount       | %     | Amount       | % | Amount       | %      | Amount  | %      |
| Creditor Age Analysis            |             |   |              |       |              |   |              |        |         |        |
| Bulk Electricity                 | -           | - | 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           | -           | - | -            | -     | -            | - | -            | -      | -       | -      |
| Total                            | -           | - | 44 132       | 20.7% | 51           | - | 169 314      | 79.3%  | 213 497 | 100.0% |

Contact Details

|                         |                        |              |
|-------------------------|------------------------|--------------|
| Municipal Manager       | Mr Sithembiso Ntombela | 034 212 2121 |
| Chief Financial Officer | Mrs Bonga Mkhize       | 034 212 2121 |

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

|   | 2024/25                         |                       |  |                       |  |                       |   |                       | 2023/24   |           | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |           |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |           |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |           |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |           |                                   |
| Operating Revenue   | 311 031                         | 119 538               | 38.4%                                  | 99 883                | 32.1%                                  | 219 421               | 70.5%   | 85 920                | 63.3%   | 16.3%     |                                   |
| Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |           |                                   |
| 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%)   |                                   |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |           |                                   |
| 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                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -         |                                   |
| Operating Expenditure                                       | 322 072                         | 66 913                | 20.8%                                  | 68 247                | 21.2%                                  | 135 160               | 42.0%   | 45 729                | 23.6%   | 49.2%     |                                   |
| 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -         |                                   |
| Surplus/(Deficit)   | (11 042)                        | 52 625                |  | 31 636                |  | 84 261                |   | 40 191                |   |           |                                   |
| 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)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -         |                                   |
| Surplus/(Deficit) after capital transfers and contributions | 35 086                          | 59 808                |  | 44 416                |  | 104 225               |   | 61 748                |   |           |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -         |                                   |
| Surplus/(Deficit) after income tax                          | 35 086                          | 59 808                |  | 44 416                |  | 104 225               |   | 61 748                |   |           |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -         |                                   |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -         |                                   |
| Surplus/(Deficit) attributable to municipality              | 35 086                          | 59 808                |  | 44 416                |  | 104 225               |   | 61 748                |   |           |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -         |                                   |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -         |                                   |
| Surplus/(Deficit) for the year                              | 35 086                          | 59 808                |  | 44 416                |  | 104 225               |   | 61 748                |   |           |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 80 208             | 17 152             | 21.4%                            | 25 017             | 31.2%                            | 42 169             | 52.6%  | 20 389             | 56.1%  | 22.7%                             |
| 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%                                 | 1 606              | -  | 31.9%                             |
| District Municipality  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | 41 245             | 6 389              | 15.5%                            | 14 273             | 34.6%                            | 20 662             | 50.1%  | 15 478             | 78.0%  | (7.8%)                            |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                       | 38 963             | 10 763             | 27.6%                            | 10 744             | 27.6%                            | 21 507             | 55.2%  | 4 911              | 31.7%  | 118.7%                            |
| Capital Expenditure Functional                                   | 80 208             | 17 152             | 21.4%                            | 25 017             | 31.2%                            | 42 169             | 52.6%  | 20 389             | 56.1%  | 22.7%                             |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                      | 53 516             | 11 835             | 22.1%                            | 13 066             | 24.4%                            | 24 900             | 46.5%  | 14 289             | 48.9%  | (8.6%)                            |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                              | 22 513             | 4 090              | 18.2%                            | 6 643              | 29.5%                            | 10 733             | 47.7%  | 5 493              | 100.4%                                       | 20.9%                             |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | 1 913              | 1 227              | 64.2%                            | 4 709              | 246.1%                           | 5 936              | 310.3%                                       | -                  | -  | (100.0%)                          |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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             | 25 948             | 59.8%                            | 63 633             | 146.7%                           | 89 580             | 206.5%                                       | 20 914             | 72.2%  | 204.3%                         |
| Service charges                                       | 23 338             | 4 694              | 20.1%                            | 6 186              | 26.5%                            | 10 861             | 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              | 59.6%  | 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%  | 68.1%                          |
| Finance charges                                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 40 885             | 24 966             | 61.1%                            | 3 052              | 7.5%                             | 28 018             | 68.5%  | (78 137)           | (1 443.4%)                                   | (103.9%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%)                        |
| Net Cash from(used) Investing Activities              | (90 933)           | -                  | -                                | (556)              | .6%                              | (556)              | .6%  | (2 231)            | 3.2%   | (75.1%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (50 048)           | 24 966             | (49.9%)                          | 2 496              | (5.0%)                           | 27 462             | (54.9%)                                      | (80 368)           | 207.2%                                       | (103.1%)                       |
| 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 | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |       |              |       |        |        |   |   |  |   |
| 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 Water 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%  | -                                       | - | -  | - |
| Total By Income Source  | 3 585       | 16.6% | 1 051        | 4.9%  | 934          | 4.3%  | 16 072       | 74.3% | 21 643 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |       |              |       |        |        |   |   |  |   |
| 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%  | -                                       | - | -  | - |
| Total By Customer Group   | 3 585       | 16.6% | 1 051        | 4.9%  | 934          | 4.3%  | 16 072       | 74.3% | 21 643 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                         |                         |              |
|-------------------------|-------------------------|--------------|
| Municipal Manager       | Mr Mpumelelo Jiyane     | 034 271 6112 |
| Chief Financial Officer | Mr Bafana Hendry Bhengu | 034 271 6121 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MSINGA (KZN244)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 301 820            | 107 734            | 35.7%                            | 85 853             | 28.4%                            | 193 588            | 64.1%  | 96 803             | 71.1%  | (11.3%)                           |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%                                       | (34.2%)                           |
| 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%)                          |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 297 637            | 46 177             | 15.5%                            | 79 287             | 26.6%                            | 125 464            | 42.2%  | 88 115             | 36.2%  | (10.0%)                           |
| Employee related costs                                      | 95 000             | 25 032             | 26.3%                            | 34 897             | 36.7%                            | 59 929             | 63.1%  | 22 775             | 37.6%  | 53.2%                             |
| Remuneration of councillors                                 | 17 000             | 2 813              | 16.5%                            | -                  | -                                | 2 813              | 16.5%  | 3 485              | 33.1%  | (100.0%)                          |
| Bulk purchases - electricity                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Inventory consumed  | 3 956              | 11                 | .3%                              | 3                  | .1%                              | 14                 | .4%  | 936                | 8.0%   | (99.7%)                           |
| Debt impairment   | 10 000             | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 50 000             | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 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%  | 18.6%                             |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 53 862             | 79 366             |                                  | 25 412             |                                  | 104 778            |  | 24 572             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 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         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 53 862             | 79 366             |                                  | 25 412             |                                  | 104 778            |  | 24 572             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 53 862             | 79 366             |                                  | 25 412             |                                  | 104 778            |  | 24 572             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                 |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance   | 67 270             | 18 044             | 26.8%                            | 17 328             | 25.8%                            | 35 372             | 52.6%  | 16 779             | 45.7%  | 3.3%                              |
| National Government   | 55 052             | 14 740             | 26.8%                            | 15 570             | 28.3%                            | 30 310             | 55.1%  | 14 446             | 493.2%                                       | 7.8%                              |
| Provincial Government   | 2 000              | 949                | 47.4%                            | 913                | 45.6%                            | 1 862              | 93.1%  | -                  | -  | (100.0%)                          |
| District Municipality   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                  | 57 052             | 15 688             | 27.5%                            | 16 483             | 28.9%                            | 32 171             | 56.4%  | 14 446             | 493.2%                                       | 14.1%                             |
| Borrowing   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                      | 10 218             | 2 356              | 23.1%                            | 845                | 8.3%                             | 3 201              | 31.3%  | 2 333              | 9.2%   | (63.8%)                           |
| Capital Expenditure Functional                                  | 67 270             | 18 044             | 26.8%                            | 17 328             | 25.8%                            | 35 372             | 52.6%  | 16 779             | 45.7%  | 3.3%                              |
| Municipal governance and administration                         | 5 498              | 2 035              | 37.0%                            | 97                 | 1.8%                             | 2 132              | 38.8%  | 170                | 26.5%  | (42.8%)                           |
| Executive and Council   | 43                 | -                  | -                                | -                  | -                                | -                  | -  | -                  | 10.8%  | -                                 |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services  | -                  | -                  | -                                | -                  | -                                | -                  | -  | 13 688             | 1 448.6%                                     | (100.0%)                          |
| Energy sources  | -                  | -                  | -                                | -                  | -                                | -                  | -  | 13 688             | -  | (100.0%)                          |
| Water Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 65 668             | 151 651            | 230.9%                           | 74 585             | 113.6%                           | 226 236            | 344.5%                                       | 156 208            | 96.6%  | (52.3%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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        | -                  | -                  | -                                | (10 047)           | -                                | (10 047)           | -  | -                  | -  | (100.0%)                       |
| 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%                          |
| Net Cash from(used) Investing Activities              | (56 738)           | (21 265)           | 37.5%                            | (29 826)           | 52.6%                            | (51 091)           | 90.0%  | (14 570)           | 199.5%                                       | 104.7%                         |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 8 931              | 130 386            | 1 460.0%                         | 44 758             | 501.2%                           | 175 145            | 1 961.1%                                     | 141 638            | 77.6%  | (68.4%)                        |
| Cash/cash equivalents at the year begin:              | 72 203             | -                  | -                                | 130 386            | 180.6%                           | -                  | -  | 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 | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |       |        |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -    | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -     | -            | -    | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 1 937       | 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 Water 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   | -           | -     | -            | -    | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Total By Income Source  | 2 096       | 7.9%  | 909          | 3.4% | 884          | 3.3% | 22 607       | 85.3% | 26 497 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |       |        |        |   |   |  |   |
| 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   | -           | -     | -            | -    | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Total By Customer Group   | 2 096       | 7.9%  | 909          | 3.4% | 884          | 3.3% | 22 607       | 85.3% | 26 497 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                         |                              |              |
|-------------------------|------------------------------|--------------|
| Municipal Manager       | Mr Senzo Lieughtient 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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 444 521            | 124 487            | 28.0%                            | 112 730            | 25.4%                            | 237 218            | 53.4%  | 103 599            | 57.7%  | 8.8%                              |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%                             |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 480 371            | 105 982            | 22.1%                            | 108 843            | 22.7%                            | 214 825            | 44.7%  | 92 325             | 47.4%  | 17.9%                             |
| 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%  | (63.9%)                           |
| 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                  | -                                | 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (35 850)           | 18 505             |                                  | 3 888              |                                  | 22 392             |  | 11 273             |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 22 441             | 39 877             |                                  | 18 845             |                                  | 58 722             |  | 25 188             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 22 441             | 39 877             |                                  | 18 845             |                                  | 58 722             |  | 25 188             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 22 441             | 39 877             |                                  | 18 845             |                                  | 58 722             |  | 25 188             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 22 441             | 39 877             |                                  | 18 845             |                                  | 58 722             |  | 25 188             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25                             |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|-------------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br><br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   |                                     | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                     |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                 |                                     |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance   | 60 936                              | 15 361                | 25.2%                                  | 10 611                | 17.4%                                  | 25 972                | 42.6%   | 9 961                 | 53.0%   | 6.5%                              |
| 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 | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                  | 37 179                              | 14 278                | 38.4%                                  | 9 653                 | 26.0%                                  | 23 931                | 64.4%   | 9 212                 | 67.3%   | 4.8%                              |
| Borrowing   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                      | 23 757                              | 1 084                 | 4.6%                                   | 958                   | 4.0%                                   | 2 041                 | 8.6%  | 749                   | 14.5%   | 27.9%                             |
| Capital Expenditure Functional                                  | 60 936                              | 15 361                | 25.2%                                  | 10 611                | 17.4%                                  | 25 972                | 42.6%   | 9 961                 | 53.0%   | 6.5%                              |
| Municipal governance and administration                         | 8 067                               | 761                   | 9.4%                                   | 514                   | 6.4%                                   | 1 275                 | 15.8%   | 243                   | 13.3%   | 111.9%                            |
| 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%   | 187.1%                            |
| Internal audit  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                     | 16 464                              | 4 727                 | 28.7%                                  | 5 301                 | 32.2%                                  | 10 029                | 60.9%   | 6 811                 | 51.2%   | (22.2%)                           |
| 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  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                             | 31 475                              | 9 550                 | 30.3%                                  | 4 499                 | 14.3%                                  | 14 050                | 44.6%   | 2 400                 | 192.8%  | 87.4%                             |
| 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  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services  | 4 930                               | 323                   | 6.5%                                   | 296                   | 6.0%                                   | 618                   | 12.5%   | 506                   | 25.3%   | (41.6%)                           |
| 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   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%                                       | (62.9%)                        |
| 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                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 105 198            | 50 069             | 47.6%                            | 160 404            | 152.5%                           | 210 474            | 200.1%                                       | 129 595            | 817.9%                                       | 23.8%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (70 077)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | 4.5%   | -                              |
| Capital assets  | (70 077)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | 4.5%   | -                              |
| Net Cash from/(used) Investing Activities             | (70 077)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | 4.5%   | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 35 122             | 50 069             | 142.6%                           | 160 404            | 456.7%                           | 210 474            | 599.3%                                       | 129 595            | (6 692.2%)                                   | 23.8%                          |
| Cash/cash equivalents at the year begin:              | 44 118             | 40 231             | 91.2%                            | 90 277             | 204.6%                           | 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 into Council Policy |   |
|---|-------------|-------|--------------|-------|--------------|--------|--------------|---------|---------|---------|---|---|---|---|
|   | Amount      | %     | Amount       | %     | Amount       | %      | Amount       | %       | Amount  | %       | Amount                                  | % | Amount                                    | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |        |              |         |         |         |   |   |   |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -     | -            | -      | -            | -       | -       | -       | -                                       | - | -   | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 8 688       | 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       | 74.8%   | 36 237  | 59.2%   | -                                       | - | -   | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | -     | -            | -     | -            | -      | -            | -       | -       | -       | -                                       | - | -   | - |
| Receivables from Exchange Transactions - Waste Water 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%) | -                                       | - | -   | - |
| Total By Income Source  | 6 730       | 11.0% | 7 108        | 11.6% | 2 753        | 4.5%   | 44 656       | 72.9%   | 61 247  | 100.0%  | -                                       | - | -   | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |        |              |         |         |         |   |   |   |   |
| 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%   | -                                       | - | -   | - |
| Total By Customer Group   | 6 730       | 11.0% | 7 108        | 11.6% | 2 753        | 4.5%   | 44 656       | 72.9%   | 61 247  | 100.0%  | -                                       | - | -   | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |        | 31 - 60 Days |               | 61 - 90 Days |      | Over 90 Days |                 | Total  |        |
|----------------------------------|-------------|--------|--------------|---------------|--------------|------|--------------|-----------------|--------|--------|
|                                  | Amount      | %      | Amount       | %             | Amount       | %    | Amount       | %               | Amount | %      |
| Creditor Age Analysis            |             |        |              |               |              |      |              |                 |        |        |
| Bulk Electricity                 | 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  | 99.8%  |
| Auditor-General                  | -           | -      | -            | -             | -            | -    | -            | -               | -      | -      |
| Other                            | -           | -      | 799          | 79 867 800.0% | -            | -    | (799)        | (79 867 700.0%) | 0      | -      |
| Medical Aid deductions           | -           | -      | -            | -             | -            | -    | -            | -               | -      | -      |
| Total                            | 84          | 3.8%   | 2 430        | 111.2%        | 58           | 2.7% | (386)        | (17.6%)         | 2 186  | 100.0% |

Contact Details

|                         |                |              |
|-------------------------|----------------|--------------|
| Municipal Manager       | Ms Nxolo 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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 698 248            | 256 534            | 36.7%                            | 206 826            | 29.6%                            | 463 359            | 66.4%  | 194 774            | 64.9%  | 6.2%                              |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%  | -                                 |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 667 458            | 119 706            | 17.9%                            | 189 435            | 28.4%                            | 309 142            | 46.3%  | 148 630            | 44.5%  | 27.5%                             |
| 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%  | (5.8%)                            |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 30 791             | 136 827            |                                  | 17 390             |                                  | 154 218            |  | 46 144             |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 332 069            | 193 318            |                                  | 61 903             |                                  | 255 220            |  | 116 178            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 332 069            | 193 318            |                                  | 61 903             |                                  | 255 220            |  | 116 178            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 332 069            | 193 318            |                                  | 61 903             |                                  | 255 220            |  | 116 178            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 332 069            | 193 318            |                                  | 61 903             |                                  | 255 220            |  | 116 178            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25                             |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|-------------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br><br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  |                                     | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                                     |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                                     |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 281 989                             | 41 176                | 14.6%                                  | 50 806                | 18.0%                                  | 91 982                | 32.6%   | 69 419                | 30.3%   | (26.8%)                           |
| National Government  | 253 416                             | 18 830                | 7.4%                                   | 72 281                | 28.5%                                  | 91 110                | 36.0%   | 66 613                | 46.5%   | 8.5%                              |
| Provincial Government  | -                                   | (0)                   | -                                      | 0                     | -                                      | -                     | -   | -                     | -   | (100.0%)                          |
| District Municipality  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 253 416                             | 18 830                | 7.4%                                   | 72 281                | 28.5%                                  | 91 110                | 36.0%   | 66 613                | 46.5%   | 8.5%                              |
| Borrowing  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | 28 574                              | 22 347                | 78.2%                                  | (21 474)              | (75.2%)                                | 872                   | 3.1%  | 2 806                 | 216.7%  | (865.3%)                          |
| Capital Expenditure Functional                                   | 281 989                             | 41 176                | 14.6%                                  | 50 806                | 18.0%                                  | 91 982                | 32.6%   | 69 419                | 30.3%   | (26.8%)                           |
| Municipal governance and administration                          | 1 182                               | 183                   | 15.5%                                  | 93                    | 7.9%                                   | 277                   | 23.4%   | 430                   | 96.3%   | (78.3%)                           |
| Executive and Council  | 89                                  | 97                    | 109.1%                                 | -                     | -                                      | 97                    | 109.1%  | 70                    | 134.5%  | (100.0%)                          |
| Finance and administration                                       | 1 093                               | 86                    | 7.9%                                   | 93                    | 8.5%                                   | 179                   | 16.4%   | 360                   | 90.2%   | (74.1%)                           |
| Internal audit   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | 43                                  | 39                    | 88.6%                                  | 138                   | 316.8%                                 | 176                   | 405.4%  | -                     | -   | (100.0%)                          |
| Community and Social Services                                    | 43                                  | 39                    | 88.6%                                  | 138                   | 316.8%                                 | 176                   | 405.4%  | -                     | -   | (100.0%)                          |
| Sport And Recreation   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | 261                                 | 21                    | 8.1%                                   | -                     | -                                      | 21                    | 8.1%  | -                     | 19.0%   | -                                 |
| Planning and Development   | 261                                 | 21                    | 8.1%                                   | -                     | -                                      | 21                    | 8.1%  | -                     | 19.0%   | -                                 |
| Road Transport   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Environmental Protection   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 280 503                             | 40 933                | 14.6%                                  | 50 575                | 18.0%                                  | 91 509                | 32.6%   | 68 989                | 30.3%   | (26.7%)                           |
| Energy sources   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Water Management   | 264 362                             | 38 294                | 14.5%                                  | 51 646                | 19.5%                                  | 89 940                | 34.0%   | 66 138                | 29.2%   | (21.9%)                           |
| Waste Water Management   | 16 141                              | 2 640                 | 16.4%                                  | (1 071)               | (6.6%)                                 | 1 569                 | 9.7%  | 2 851                 | 51.6%   | (137.6%)                          |
| Waste Management   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                                       | 32 097             | (94 265)           | (293.7%)                         | 94 002             | 292.9%                           | (263)              | (.8%)  | 2 602              | 9.7%   | 3 513.3%                       |
| Other revenue   | 680                | 151                | 22.3%                            | 131                | 19.3%                            | 283                | 41.6%  | 123                | 12.8%  | 6.7%                           |
| Transfers and Subsidies - Operational                 | 530 893            | (7 775 071)        | (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)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 329 517            | (8 051 614)        | (2 443.5%)                       | 9 338 001          | 2 833.8%                         | 1 286 386          | 390.4%                                       | 471 134            | 240.7%                                       | 1 882.0%                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (324 288)          | 8                  | -                                | (7)                | -                                | 1                  | -  | -                  | -  | (100.0%)                       |
| Capital assets  | (324 288)          | 8                  | -                                | (7)                | -                                | 1                  | -  | -                  | -  | (100.0%)                       |
| Net Cash from/(used) Investing Activities             | (324 288)          | 8                  | -                                | (7)                | -                                | 1                  | -  | -                  | -  | (100.0%)                       |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 5 230              | (8 051 606)        | (153 965.1%)                     | 9 337 994          | 178 563.8%                       | 1 286 388          | 24 598.7%                                    | 471 134            | 1 279.6%                                     | 1 882.0%                       |
| 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

| R thousands   | 0 - 30 Days |        | 31 - 60 Days |        | 61 - 90 Days |        | Over 90 Days |        | Total   |        | Actual Bad Debts Written Off to Debtors |   | Impairment -Bad Debts ito Council Policy |   |
|---|-------------|--------|--------------|--------|--------------|--------|--------------|--------|---------|--------|---|---|--|---|
|   | Amount      | %      | Amount       | %      | Amount       | %      | Amount       | %      | Amount  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |        |              |        |              |        |              |        |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 4 447       | 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% | 38 085  | 5.4%   | -                                       | - | -  | - |
| Total By Income Source  | 9 108       | 1.3%   | 12 126       | 1.7%   | 13 317       | 1.9%   | 676 832      | 95.1%  | 711 383 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |        |              |        |              |        |              |        |         |        |   |   |  |   |
| 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%   | -                                       | - | -  | - |
| Total By Customer Group   | 9 108       | 1.3%   | 12 126       | 1.7%   | 13 317       | 1.9%   | 676 832      | 95.1%  | 711 383 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |       | 31 - 60 Days |      | 61 - 90 Days |     | Over 90 Days |       | Total   |        |
|----------------------------------|-------------|-------|--------------|------|--------------|-----|--------------|-------|---------|--------|
|                                  | Amount      | %     | Amount       | %    | Amount       | %   | Amount       | %     | Amount  | %      |
| Creditor Age Analysis            |             |       |              |      |              |     |              |       |         |        |
| Bulk Electricity                 | -           | -     | -            | -    | -            | -   | -            | -     | -       | -      |
| Bulk Water                       | -           | -     | -            | -    | -            | -   | -            | -     | -       | -      |
| PAYE deductions                  | -           | -     | -            | -    | -            | -   | -            | -     | -       | -      |
| VAT (output less input)          | -           | -     | -            | -    | -            | -   | -            | -     | -       | -      |
| Pensions / Retirement deductions | -           | -     | -            | -    | -            | -   | -            | -     | -       | -      |
| Loan repayments                  | -           | -     | -            | -    | -            | -   | -            | -     | -       | -      |
| Trade Creditors                  | 2 547       | 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           | -           | -     | -            | -    | -            | -   | -            | -     | -       | -      |
| Total                            | 26 533      | 11.5% | 3 784        | 1.6% | 453          | .2% | 199 756      | 86.7% | 230 525 | 100.0% |

Contact Details

|                         |                          |              |
|-------------------------|--------------------------|--------------|
| Municipal Manager       | Mrs Ntombenhle Mkhwanazi | 034 219 1512 |
| Chief Financial Officer | Mr Skhumbuzo Mbuyazi     | 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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 2 480 656          | 790 347            | 31.9%                            | 706 974            | 28.5%                            | 1 497 321          | 60.4%  | 617 593            | 55.5%  | 14.5%                             |
| 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                | 88.8%                            | 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%                             |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%)                            | (142)              | (2.5%)                                       | 4 653              | 277.9%                                       | (100.1%)                          |
| Other Gains   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 2 617 460          | 642 167            | 24.5%                            | 709 691            | 27.1%                            | 1 351 858          | 51.6%  | 546 425            | 40.4%  | 29.9%                             |
| 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            | 180 698            | 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              | 51.9%  | (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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (136 803)          | 148 180            |                                  | (2 717)            |                                  | 145 463            |  | 71 168             |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 25 573             | 162 119            |                                  | 36 879             |                                  | 198 998            |  | 148 133            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 25 573             | 162 119            |                                  | 36 879             |                                  | 198 998            |  | 148 133            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 25 573             | 162 119            |                                  | 36 879             |                                  | 198 998            |  | 148 133            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 25 573             | 162 119            |                                  | 36 879             |                                  | 198 998            |  | 148 133            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 173 486               | 13 074                | 7.5%                                   | 41 148                | 23.7%                                  | 54 222                | 31.3%   | 82 689                | 42.9%   | (50.2%)                           |
| National Government  | 151 580               | 12 016                | 7.9%                                   | 37 690                | 24.9%                                  | 49 706                | 32.8%   | 59 799                | 38.1%   | (37.0%)                           |
| Provincial Government  | 10 796                | 105                   | 1.0%                                   | 426                   | 3.9%                                   | 531                   | 4.9%  | -                     | 6.9%  | (100.0%)                          |
| District Municipality  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 162 376               | 12 121                | 7.5%                                   | 38 116                | 23.5%                                  | 50 237                | 30.9%   | 59 799                | 36.4%   | (36.3%)                           |
| Borrowing  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | 11 110                | 954                   | 8.6%                                   | 3 032                 | 27.3%                                  | 3 985                 | 35.9%   | 22 889                | 148.7%  | (86.8%)                           |
| Capital Expenditure Functional                                   | 173 486               | 13 074                | 7.5%                                   | 41 148                | 23.7%                                  | 54 222                | 31.3%   | 82 890                | 42.9%   | (50.4%)                           |
| 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   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | 20 231                | 2 286                 | 11.3%                                  | 4 135                 | 20.4%                                  | 6 421                 | 31.7%   | 11 950                | 50.0%   | (65.4%)                           |
| 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   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | 56 081                | 1 326                 | 2.4%                                   | 26 095                | 46.5%                                  | 27 421                | 48.9%   | 19 329                | 42.3%   | 35.0%                             |
| 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                | 48.8%   | 19 122                | 42.1%   | 36.2%                             |
| Environmental Protection   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 87 925                | 8 652                 | 9.8%                                   | 8 041                 | 9.1%                                   | 16 693                | 19.0%   | 31 511                | 31.0%   | (74.5%)                           |
| 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%)                          |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%  | 267.9%                         |
| 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            | 4 780.8%                                     | (79.9%)                        |
| 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                               | (1 954 236)        | (916 959)          | 46.9%                            | (717 014)          | 36.7%                            | (1 633 973)        | 83.6%  | (517 400)          | 54.4%  | 36.6%                          |
| 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                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 482 499            | 589 379            | 122.2%                           | 645 518            | 133.8%                           | 1 234 897          | 255.9%                                       | 591 967            | 390.0%                                       | 9.0%                           |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%)                        |
| Net Cash from(used) Investing Activities              | (163 486)          | (36 192)           | 22.1%                            | (42 733)           | 26.1%                            | (78 925)           | 48.3%  | (83 380)           | 47.4%  | (48.7%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%)                         |
| Net Cash from(used) Financing Activities              | (32 986)           | (14 392)           | 43.6%                            | (14 177)           | 43.0%                            | (28 569)           | 86.6%  | (15 148)           | 51.1%  | (6.4%)                         |
| Net Increase/(Decrease) in cash held                  | 286 026            | 538 795            | 188.4%                           | 588 608            | 205.8%                           | 1 127 403          | 394.2%                                       | 493 439            | 2 785.0%                                     | 19.3%                          |
| 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

|   | 0 - 30 Days |         | 31 - 60 Days |       | 61 - 90 Days |      | Over 90 Days |        | Total     |        | Actual Bad Debts Written Off to Debtors |   | Impairment -Bad Debts ito Council Policy |   |
|---|-------------|---------|--------------|-------|--------------|------|--------------|--------|-----------|--------|---|---|--|---|
| R thousands   | Amount      | %       | Amount       | %     | Amount       | %    | Amount       | %      | Amount    | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |         |              |       |              |      |              |        |           |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 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      | 9.6%    | 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 Water 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%   | -                                       | - | -  | - |
| Total By Income Source  | 104 589     | 5.0%    | 43 223       | 2.1%  | 38 675       | 1.9% | 1 892 947    | 91.0%  | 2 079 434 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |         |              |       |              |      |              |        |           |        |   |   |  |   |
| 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       | -      | -                                       | - | -  | - |
| Total By Customer Group   | 104 589     | 5.0%    | 43 223       | 2.1%  | 38 675       | 1.9% | 1 892 947    | 91.0%  | 2 079 434 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

|                                  | 0 - 30 Days |        | 31 - 60 Days |       | 61 - 90 Days |      | Over 90 Days |       | Total   |        |
|----------------------------------|-------------|--------|--------------|-------|--------------|------|--------------|-------|---------|--------|
| R thousands                      | Amount      | %      | Amount       | %     | Amount       | %    | Amount       | %     | Amount  | %      |
| Creditor Age Analysis            |             |        |              |       |              |      |              |       |         |        |
| Bulk Electricity                 | 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           | -           | -      | -            | -     | -            | -    | -            | -     | -       | -      |
| Total                            | 80 702      | 14.6%  | 142 142      | 25.7% | 18 756       | 3.4% | 310 442      | 56.2% | 552 042 | 100.0% |

Contact Details

|                         |                                   |              |
|-------------------------|-----------------------------------|--------------|
| Municipal Manager       | Mr Zamokwalhe Wesley Moneka       | 034 328 7750 |
| Chief Financial Officer | Mrs Pearl Hlengiwe Zanele Kubheka | 034 328 7655 |

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 131 416            | 37 112             | 28.2%                            | 35 829             | 27.3%                            | 72 941             | 55.5%  | 39 905             | 71.9%  | (10.2%)                           |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%                            |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 124 022            | 32 440             | 26.2%                            | 35 495             | 28.6%                            | 67 935             | 54.8%  | 29 516             | 38.2%  | 20.3%                             |
| 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              | 2 093              | 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 7 393              | 4 672              |                                  | 334                |                                  | 5 005              |  | 10 390             |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 39 251             | 16 021             |                                  | 21 363             |                                  | 37 384             |  | 12 824             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 39 251             | 16 021             |                                  | 21 363             |                                  | 37 384             |  | 12 824             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 39 251             | 16 021             |                                  | 21 363             |                                  | 37 384             |  | 12 824             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 39 251             | 16 021             |                                  | 21 363             |                                  | 37 384             |  | 12 824             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25                             |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|-------------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br><br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  |                                     | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                                     |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                                     |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 29 228                              | 27 672                | 94.7%                                  | 16 173                | 55.3%                                  | 43 845                | 150.0%  | 8 859                 | 45.9%   | 82.6%                             |
| 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)(Deparmt Agenc | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| 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%                            |
| Capital Expenditure Functional                                   | 29 228                              | 27 672                | 94.7%                                  | 16 173                | 55.3%                                  | 43 845                | 150.0%  | 8 859                 | 45.9%   | 82.6%                             |
| Municipal governance and administration                          | 1 433                               | -                     | -                                      | 980                   | 68.4%                                  | 980                   | 68.4%   | -                     | -   | (100.0%)                          |
| Executive and Council  | -                                   | -                     | -                                      | 76                    | -                                      | 76                    | -   | -                     | -   | (100.0%)                          |
| Finance and administration                                       | 1 433                               | -                     | -                                      | 904                   | 63.1%                                  | 904                   | 63.1%   | -                     | -   | (100.0%)                          |
| Internal audit   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | 92                                  | -                     | -                                      | 18                    | 19.8%                                  | 18                    | 19.8%   | -                     | 85.8%   | (100.0%)                          |
| Community and Social Services                                    | 92                                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Sport And Recreation   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety  | -                                   | -                     | -                                      | 18                    | -                                      | 18                    | -   | -                     | -   | (100.0%)                          |
| Housing  | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | 14 209                              | 20 938                | 147.4%                                 | 8 086                 | 56.9%                                  | 29 024                | 204.3%  | 1 977                 | 12.1%   | 308.9%                            |
| 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   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 13 494                              | 6 733                 | 49.9%                                  | 6 196                 | 45.9%                                  | 12 929                | 95.8%   | 6 482                 | 86.8%   | (4.4%)                            |
| 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   | -                                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other  | -                                   | -                     | -                                      | 893                   | -                                      | 893                   | -   | 399                   | -   | 123.6%                            |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%)                                       | (8 162)            | (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                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 30 181             | (32 147)           | (106.5%)                         | 42 285             | 140.1%                           | 10 138             | 33.6%  | (7 793)            | (6.8%)                                       | (642.6%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%)                       |
| Net Cash from(used) Investing Activities              | (33 612)           | (3 328)            | 9.9%                             | (11 871)           | 35.3%                            | (15 199)           | 45.2%  | -                  | -  | (100.0%)                       |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (3 431)            | (35 475)           | 1 033.8%                         | 30 414             | (886.3%)                         | (5 061)            | 147.5%                                       | (7 793)            | (63.6%)                                      | (490.3%)                       |
| 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)           | (194.9%)                         | 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 to Council Policy |   |
|---|-------------|-------|--------------|----------|--------------|------|--------------|--------|--------|--------|---|---|---|---|
|   | Amount      | %     | Amount       | %        | Amount       | %    | Amount       | %      | Amount | %      | Amount                                  | % | Amount                                  | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |          |              |      |              |        |        |        |   |   |   |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -        | -            | -    | (0)          | 100.0% | (0)    | -      | -                                       | - | -                                       | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 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 Water 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          | 709.8% | 82     | .1%    | -                                       | - | -                                       | - |
| Total By Income Source  | 5 974       | 6.7%  | 3 266        | 3.7%     | 3 297        | 3.7% | 76 117       | 85.9%  | 88 653 | 100.0% | -                                       | - | -                                       | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |          |              |      |              |        |        |        |   |   |   |   |
| 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%  | -                                       | - | -                                       | - |
| Total By Customer Group   | 5 974       | 6.7%  | 3 266        | 3.7%     | 3 297        | 3.7% | 76 117       | 85.9%  | 88 653 | 100.0% | -                                       | - | -                                       | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |         | 31 - 60 Days |         | 61 - 90 Days |         | Over 90 Days |         | Total  |        |
|----------------------------------|-------------|---------|--------------|---------|--------------|---------|--------------|---------|--------|--------|
|                                  | Amount      | %       | Amount       | %       | Amount       | %       | Amount       | %       | Amount | %      |
| Creditor Age Analysis            |             |         |              |         |              |         |              |         |        |        |
| Bulk Electricity                 | (1 749)     | -       | 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           | -           | -       | -            | -       | -            | -       | -            | -       | -      | -      |
| Total                            | (8 840)     | (75.9%) | 5 572        | 47.8%   | 4 603        | 39.5%   | 10 314       | 88.5%   | 11 649 | 100.0% |

Contact Details

|                         |                     |              |
|-------------------------|---------------------|--------------|
| Municipal Manager       | Mrs Grace Mavundla  | 034 331 3041 |
| Chief Financial Officer | Mrs Philiwe Sithole | 034 331 3041 |

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 203 167            | 64 703             | 31.8%                            | 55 541             | 27.3%                            | 120 245            | 59.2%  | 51 081             | 56.1%  | 8.7%                              |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Water                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Water Management                    | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Management                          | 2 063              | 4 025              | 195.1%                           | (3 258)            | (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%   | 139.8%                            |
| Agency services   | 150                | 266                | 177.5%                           | 197                | 131.3%                           | 463                | 308.7%                                       | 260                | -  | (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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%  | (3 016.9%)                        |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 172 696            | 36 544             | 21.2%                            | 34 090             | 19.7%                            | 70 634             | 40.9%  | 36 197             | 41.5%  | (5.8%)                            |
| 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%                            | 6 874              | 15.0%                            | 14 859             | 32.3%  | 5 813              | 36.5%  | 18.2%                             |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 30 471             | 28 159             |                                  | 21 452             |                                  | 49 611             |  | 14 883             |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 55 392             | 32 131             |                                  | 31 541             |                                  | 63 672             |  | 16 471             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 55 392             | 32 131             |                                  | 31 541             |                                  | 63 672             |  | 16 471             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 55 392             | 32 131             |                                  | 31 541             |                                  | 63 672             |  | 16 471             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 55 392             | 32 131             |                                  | 31 541             |                                  | 63 672             |  | 16 471             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 36 051             | 2 835              | 7.9%                             | 13 142             | 36.5%                            | 15 977             | 44.3%  | 9 890              | 28.7%  | 32.9%                             |
| National Government  | 24 921             | -                  | -                                | 12 146             | 48.7%                            | 12 146             | 48.7%  | 9 844              | 38.4%  | 23.4%                             |
| Provincial Government  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| District Municipality  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | 24 921             | -                  | -                                | 12 146             | 48.7%                            | 12 146             | 48.7%  | 9 844              | 38.4%  | 23.4%                             |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                       | 11 130             | 2 835              | 25.5%                            | 995                | 8.9%                             | 3 831              | 34.4%  | 46                 | 15.2%  | 2 072.9%                          |
| Capital Expenditure Functional                                   | 43 381             | 2 924              | 6.7%                             | 13 444             | 31.0%                            | 16 368             | 37.7%  | 10 290             | 21.2%  | 30.7%                             |
| Municipal governance and administration                          | 1 850              | 78                 | 4.2%                             | 54                 | 2.9%                             | 132                | 7.1%   | 45                 | 3.0%   | 19.6%                             |
| Executive and Council  | -                  | -                  | -                                | -                  | -                                | -                  | -  | 0                  | -  | (100.0%)                          |
| Finance and administration                                       | 1 850              | 78                 | 4.2%                             | 54                 | 2.9%                             | 132                | 7.1%   | 45                 | 3.0%   | 20.6%                             |
| Internal audit   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Social Services                                    | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Sport And Recreation   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Public Safety  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                              | 38 121             | 2 847              | 7.5%                             | 13 324             | 35.0%                            | 16 171             | 42.4%  | 9 972              | 25.8%  | 33.6%                             |
| Planning and Development   | 38 121             | 2 847              | 7.5%                             | 13 324             | 35.0%                            | 16 171             | 42.4%  | 9 972              | 25.8%  | 33.6%                             |
| Road Transport   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Environmental Protection   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | 3 410              | -                  | -                                | 66                 | 1.9%                             | 66                 | 1.9%   | 272                | 5.6%   | (75.8%)                           |
| Energy sources   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management   | 3 410              | -                  | -                                | 66                 | 1.9%                             | 66                 | 1.9%   | 272                | 5.6%   | (75.8%)                           |
| Other  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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             | 2 828              | 6.3%                             | 6 068              | 13.5%                            | 8 895              | 19.8%  | 1 879              | 2.8%   | 222.9%                         |
| 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)          | (14 088)           | 13.0%                            | (12 561)           | 11.6%                            | (26 650)           | 24.6%  | (3 165)            | 8.0%   | 296.9%                         |
| Finance charges                                       | -                  | (507)              | -                                | (1 416)            | -                                | (1 923)            | -  | -                  | 35.6%  | (100.0%)                       |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 141 231            | (5 548)            | (3.9%)                           | (6 374)            | (4.5%)                           | (11 922)           | (8.4%)                                       | (310)              | (5.2%)                                       | 1 954.4%                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | (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%)                        |
| Net Cash from(used) Investing Activities              | -                  | (3 410)            | -                                | (10 394)           | -                                | (13 804)           | -  | (11 655)           | 34.2%  | (10.8%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%)                       |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | (2 598)            | -                                | (2 598)            | -  | -                  | -  | (100.0%)                       |
| Net Increase/(Decrease) in cash held                  | 141 231            | (8 959)            | (6.3%)                           | (19 365)           | (13.7%)                          | (28 324)           | (20.1%)                                      | (11 965)           | (35.3%)                                      | 61.8%                          |
| Cash/cash equivalents at the year begin:              | 7 788              | 19 364             | 248.6%                           | 10 635             | 136.6%                           | 19 364             | 248.6%                                       | (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 ito Council Policy |   |
|---|-------------|------|--------------|------|--------------|------|--------------|--------|--------|--------|---|---|--|---|
|   | Amount      | %    | Amount       | %    | Amount       | %    | Amount       | %      | Amount | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |      |              |      |              |      |              |        |        |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -    | -            | -    | -            | -    | 0            | 100.0% | 0      | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -    | -            | -    | -            | -    | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 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 Water 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 | -           | -    | -            | -    | -            | -    | -            | 100.0% | -      | -      | -                                       | - | -  | - |
| Other   | -           | -    | -            | -    | -            | -    | 294          | -      | 294    | 3%     | -                                       | - | -  | - |
| Total By Income Source  | 3 315       | 3.6% | 2 908        | 3.2% | 2 783        | 3.0% | 82 471       | 90.2%  | 91 477 | 100.0% | 0                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |      |              |      |              |      |              |        |        |        |   |   |  |   |
| 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   | -           | -    | -            | -    | -            | -    | -            | -      | -      | -      | -                                       | - | -  | - |
| Total By Customer Group   | 3 315       | 3.6% | 2 908        | 3.2% | 2 783        | 3.0% | 82 471       | 90.2%  | 91 477 | 100.0% | 0                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                         |                          |              |
|-------------------------|--------------------------|--------------|
| Municipal Manager       | Mr Mandlenkosi S Sithole | 034 621 2666 |
| Chief Financial Officer | Mr Ndimiso 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**

|   | 2024/25                         |                       |  |                       |  |                       |   |                       | 2023/24   |          | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |          |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |          |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| Operating Revenue   | 329 787                         | 102 196               | 31.0%                                  | 86 453                | 26.2%                                  | 188 649               | 57.2%   | 84 312                | 68.1%   | 2.5%     |                                   |
| Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| 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%)  |                                   |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| 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                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Operating Expenditure                                       | 256 615                         | 69 482                | 27.1%                                  | 94 462                | 36.8%                                  | 163 943               | 63.9%   | 69 504                | 54.3%   | 35.9%    |                                   |
| 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit)   | 73 172                          | 32 715                |  | (8 009)               |  | 24 705                |   | 14 808                |   |          |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 129 316                         | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | 7.5%  | -        |                                   |
| Transfers and subsidies - capital (in-kind)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) after capital transfers and contributions | 202 488                         | 32 715                |  | (8 009)               |  | 24 705                |   | 14 808                |   |          |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) after income tax                          | 202 488                         | 32 715                |  | (8 009)               |  | 24 705                |   | 14 808                |   |          |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) attributable to municipality              | 202 488                         | 32 715                |  | (8 009)               |  | 24 705                |   | 14 808                |   |          |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) for the year                              | 202 488                         | 32 715                |  | (8 009)               |  | 24 705                |   | 14 808                |   |          |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 113 267               | 29 256                | 25.8%                                  | 29 508                | 26.1%                                  | 58 764                | 51.9%   | 21 457                | 35.2%   | 37.5%                             |
| 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 Agenc | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 316                   | -   | (100.0%)                          |
| Transfers recognised - capital                                   | 112 528               | 29 256                | 26.0%                                  | 29 150                | 25.9%                                  | 58 406                | 51.9%   | 21 448                | 35.0%   | 35.9%                             |
| Borrowing  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | 739                   | -                     | -                                      | 359                   | 48.5%                                  | 359                   | 48.5%   | 9                     | -   | 3 861.5%                          |
| Capital Expenditure Functional                                   | 113 267               | 29 256                | 25.8%                                  | 29 508                | 26.1%                                  | 58 764                | 51.9%   | 21 457                | 35.2%   | 37.5%                             |
| 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   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 105 571               | 19 149                | 18.1%                                  | 19 567                | 18.5%                                  | 38 715                | 36.7%   | 14 642                | 30.5%   | 33.6%                             |
| 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%   | (95.6%)                           |
| Waste Management   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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              | 663.4%                                       | (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                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 192 754            | 150 944            | 78.3%                            | (30 688)           | (15.9%)                          | 120 256            | 62.4%  | 31 793             | 44.3%  | (196.5%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (130 257)          | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (130 257)          | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (130 257)          | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 62 497             | 150 944            | 241.5%                           | (30 688)           | (49.1%)                          | 120 256            | 192.4%                                       | 31 793             | 134.3%                                       | (196.5%)                       |
| 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  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |       |         |        |   |   |  |   |
| 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  | 21.6%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water 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 | -           | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Other   | (69)        | 4.6%  | (1)          | .1%  | (93)         | 6.2% | (1 335)      | 89.1% | (1 498) | (2.2%) | -                                       | - | -  | - |
| Total By Income Source  | 3 570       | 5.2%  | 4 634        | 6.7% | 3 248        | 4.7% | 57 240       | 83.3% | 68 692  | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |       |         |        |   |   |  |   |
| 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% | 48 045  | 69.9%  | -                                       | - | -  | - |
| Other   | 821         | 16.8% | 486          | 9.9% | 206          | 4.2% | 3 374        | 69.0% | 4 886   | 7.1%   | -                                       | - | -  | - |
| Total By Customer Group   | 3 570       | 5.2%  | 4 634        | 6.7% | 3 248        | 4.7% | 57 240       | 83.3% | 68 692  | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |       | 31 - 60 Days |       | 61 - 90 Days |         | Over 90 Days |       | Total   |        |
|----------------------------------|-------------|-------|--------------|-------|--------------|---------|--------------|-------|---------|--------|
|                                  | Amount      | %     | Amount       | %     | Amount       | %       | Amount       | %     | Amount  | %      |
| Creditor Age Analysis            |             |       |              |       |              |         |              |       |         |        |
| Bulk Electricity                 | -           | -     | -            | -     | -            | -       | -            | -     | -       | -      |
| Bulk Water                       | 2 453       | 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           | -           | -     | -            | -     | -            | -       | -            | -     | -       | -      |
| Total                            | 7 030       | 6.3%  | 5 401        | 4.9%  | 3 294        | 3.0%    | 95 224       | 85.8% | 110 949 | 100.0% |

Contact Details

|                         |                          |              |
|-------------------------|--------------------------|--------------|
| Municipal Manager       | Mr Thulani Benedict Dube | 034 329 7287 |
| Chief Financial Officer | Mr Zakhelle 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            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 238 603            | 85 079             | 35.7%                            | 55 550             | 23.3%                            | 140 628            | 58.9%  | 74 560             | 80.3%  | (25.5%)                           |
| 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                | 18.6%  | 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                 | 16.9%  | 119.3%                            |
| Operational Revenue   | 9 942              | 147                | 1.5%                             | 51                 | .5%                              | 198                | 2.0%   | 204                | 31.9%  | (74.9%)                           |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 237 120            | 49 618             | 20.9%                            | 44 159             | 18.6%                            | 93 776             | 39.5%  | 46 243             | 43.6%  | (4.5%)                            |
| Employee related costs                                      | 88 010             | 21 370             | 24.3%                            | 21 232             | 24.1%                            | 42 602             | 48.4%  | 21 255             | 53.0%  | (1.9%)                            |
| 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%  | (23.9%)                           |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 1 483              | 35 461             |                                  | 11 391             |                                  | 46 852             |  | 28 317             |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 29 743             | 47 488             |                                  | 19 130             |                                  | 66 619             |  | 43 353             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 29 743             | 47 488             |                                  | 19 130             |                                  | 66 619             |  | 43 353             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 29 743             | 47 488             |                                  | 19 130             |                                  | 66 619             |  | 43 353             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 29 743             | 47 488             |                                  | 19 130             |                                  | 66 619             |  | 43 353             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25                         |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 24 581                          | 11 063                | 45.0%                                  | 6 491                 | 26.4%                                  | 17 554                | 71.4%   | 34 318                | 135.6%  | (81.1%)                           |
| National Government  | 22 813                          | 10 658                | 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)(Deparmt Agenc | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 22 813                          | 10 658                | 46.7%                                  | 6 491                 | 28.5%                                  | 17 150                | 75.2%   | 32 653                | 136.2%  | (80.1%)                           |
| Borrowing  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | 1 769                           | 405                   | 22.9%                                  | -                     | -                                      | 405                   | 22.9%   | 1 665                 | 121.7%  | (100.0%)                          |
| Capital Expenditure Functional                                   | 24 581                          | 11 063                | 45.0%                                  | 6 491                 | 26.4%                                  | 17 554                | 71.4%   | 34 318                | 135.6%  | (81.1%)                           |
| 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   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Social Services                                    | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Sport And Recreation   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | 16 071                          | 7 963                 | 49.5%                                  | 5 197                 | 32.3%                                  | 13 159                | 81.9%   | 28 122                | 160.4%  | (81.5%)                           |
| 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   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 6 742                           | 2 696                 | 40.0%                                  | 1 295                 | 19.2%                                  | 3 990                 | 59.2%   | 4 531                 | 78.5%   | (71.4%)                           |
| 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%  | (32.6%)                        |
| Suppliers and employees                               | (218 529)          | (57 822)           | 26.5%                            | (51 653)           | 23.6%                            | (109 475)          | 50.1%  | (76 650)           | 72.9%  | (32.6%)                        |
| Finance charges                                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 29 700             | 18 071             | 60.8%                            | (29 640)           | (99.8%)                          | (11 569)           | (39.0%)                                      | (76 650)           | (378.2%)                                     | (61.3%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Investing Activities              | (22 026)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 7 674              | 18 071             | 235.5%                           | (29 640)           | (386.2%)                         | (11 569)           | (150.8%)                                     | (76 650)           | 4 009.2%                                     | (61.3%)                        |
| Cash/cash equivalents at the year begin:              | 24 700             | -                  | -                                | 20 280             | 82.1%                            | (70 118)           | -  | (76 650)           | .1%  | (128.9%)                       |
| 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%)                                     | (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                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |      |              |        |         |        |   |   |  |   |
| 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 Water 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       | -      | -                                       | - | -  | - |
| Total By Income Source  | 1 599       | .7%   | 5 380        | 2.3%  | 2 601        | 1.1% | 229 096      | 96.0%  | 238 676 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |      |              |        |         |        |   |   |  |   |
| 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%   | -                                       | - | -  | - |
| Total By Customer Group   | 1 599       | .7%   | 5 380        | 2.3%  | 2 601        | 1.1% | 229 096      | 96.0%  | 238 676 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |       | 31 - 60 Days |       | 61 - 90 Days |   | Over 90 Days |       | Total  |        |
|----------------------------------|-------------|-------|--------------|-------|--------------|---|--------------|-------|--------|--------|
|                                  | Amount      | %     | Amount       | %     | Amount       | % | Amount       | %     | Amount | %      |
| Creditor Age Analysis            |             |       |              |       |              |   |              |       |        |        |
| Bulk Electricity                 | -           | -     | -            | -     | -            | - | -            | -     | -      | -      |
| Bulk Water                       | -           | -     | 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           | -           | -     | -            | -     | -            | - | -            | -     | -      | -      |
| Total                            | 401         | 16.3% | 1 090        | 44.3% | -            | - | 971          | 39.4% | 2 461  | 100.0% |

Contact Details

|                         |                    |              |
|-------------------------|--------------------|--------------|
| Municipal Manager       | Mr J. F. K Khumalo | 034 995 1650 |
| Chief Financial Officer | Mr Z. Thusi        | 034 995 1650 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UPHONGOLO (KZN262)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    | 2023/24                                      |                    | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |                                   |  |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |                                   |  |
| Operating Revenue   | 338 065            | 113 490            | 33.6%                            | 104 899            | 31.0%                            | 218 389            | 64.6%  | 97 934             | 64.3%                             | 7.1%   |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |                                   |  |
| 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                | 166                | 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%                              | 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%)                                      |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |                                   |  |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Operating Expenditure                                       | 330 181            | 80 381             | 24.3%                            | 94 275             | 28.6%                            | 174 656            | 52.9%  | 79 218             | 49.2%                             | 19.0%  |
| 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                             | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Surplus/(Deficit)   | 7 884              | 33 109             |                                  | 10 624             |                                  | 43 733             |  | 18 716             |                                   |  |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Surplus/(Deficit) after capital transfers and contributions | 65 339             | 45 794             |                                  | 27 428             |                                  | 73 222             |  | 22 714             |                                   |  |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Surplus/(Deficit) after income tax                          | 65 339             | 45 794             |                                  | 27 428             |                                  | 73 222             |  | 22 714             |                                   |  |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Surplus/(Deficit) attributable to municipality              | 65 339             | 45 794             |                                  | 27 428             |                                  | 73 222             |  | 22 714             |                                   |  |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Surplus/(Deficit) for the year                              | 65 339             | 45 794             |                                  | 27 428             |                                  | 73 222             |  | 22 714             |                                   |  |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25                         |                       |  |                       |  |                       | 2023/24   |                       | Q2 of 2023/24<br>to Q2 of 2024/25 |   |
|--|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|-----------------------------------|---|
|  | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |                                   |   |
|  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure |                                   | Total<br>Expenditure as<br>% of main<br>appropriation |
| R thousands  |                                 |                       |  |                       |  |                       |   |                       |                                   |   |
| Capital Revenue and Expenditure                                  |                                 |                       |  |                       |  |                       |   |                       |                                   |   |
| Source of Finance  | 56 883                          | 12 430                | 21.9%                                  | 20 756                | 36.5%                                  | 33 186                | 58.3%   | 4 117                 | 24.0%                             | 404.1%  |
| National Government  | 40 575                          | 6 432                 | 15.9%                                  | 8 763                 | 21.6%                                  | 15 195                | 37.5%   | 3 368                 | 18.2%                             | 160.2%  |
| Provincial Government  | 9 386                           | 2 116                 | 22.5%                                  | 4 037                 | 43.0%                                  | 6 152                 | 65.5%   | -                     | -                                 | (100.0%)  |
| District Municipality  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Transfers recognised - capital                                   | 49 961                          | 8 548                 | 17.1%                                  | 12 800                | 25.6%                                  | 21 348                | 42.7%   | 3 368                 | 18.2%                             | 280.1%  |
| Borrowing  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Internally generated funds                                       | 6 922                           | 3 883                 | 56.1%                                  | 7 956                 | 114.9%                                 | 11 839                | 171.0%  | 750                   | 133.2%                            | 961.3%  |
| Capital Expenditure Functional                                   | 56 883                          | 12 430                | 21.9%                                  | 20 756                | 36.5%                                  | 33 186                | 58.3%   | 4 117                 | 24.0%                             | 404.1%  |
| Municipal governance and administration                          | 3 539                           | 215                   | 6.1%                                   | 587                   | 16.6%                                  | 802                   | 22.7%   | -                     | 353.9%                            | (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%                             | 898.9%  |
| 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   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Trading Services   | 1 739                           | 3 305                 | 190.0%                                 | 7 332                 | 421.6%                                 | 10 637                | 611.6%  | -                     | -                                 | (100.0%)  |
| 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -                                 | -   |

**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  | 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 into Council Policy |          |
|---|---------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|---|----------|---|----------|
|   | Amount        | %           | 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      | 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 Water 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>-</b>                                | <b>-</b> | <b>-</b>                                  | <b>-</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          | 16.9%       | 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> | <b>-</b>                                | <b>-</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                  | -            | -            | -            | -          | -            | -        | -            | -            | -            | -             |
| 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   |          | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |          |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |          |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| 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                | 50.9%   | 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%)  |                                   |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| 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                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Operating Expenditure                                       | 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit)   | (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%   | 6 989                 | 12.7%   | (4.8%)   |                                   |
| Transfers and subsidies - capital (in-kind)                 | -                               | 23                    | -                                      | 0                     | -                                      | 23                    | -   | 0                     | -   | (50.0%)  |                                   |
| Surplus/(Deficit) after capital transfers and contributions | (74 057)                        | 28 245                |  | (92 490)              |  | (64 245)              |   | (24 477)              |   |          |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) after income tax                          | (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         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) attributable to municipality              | (74 057)                        | 28 245                |  | (92 490)              |  | (64 245)              |   | (24 477)              |   |          |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) for the year                              | (74 057)                        | 28 245                |  | (92 490)              |  | (64 245)              |   | (24 477)              |   |          |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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             | 15 909             | 34.2%                            | 9 199              | 19.8%                            | 25 108             | 53.9%  | 10 908             | 20.1%  | (15.7%)                           |
| Provincial Government  | 1 000              | 386                | 38.6%                            | 1 103              | 110.3%                           | 1 489              | 148.9%                                       | -                  | -  | (100.0%)                          |
| District Municipality  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | 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%                             |
| Capital Expenditure Functional                                   | 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%)                          |
| Community and Public Safety                                      | 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                              | 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                | 38.6%                            | 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%  | (89.0%)                           |
| Environmental Protection   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | 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%  | (73.3%)                           |
| Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management   | 2 000              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 171 435            | 96 216             | 56.1%                            | 40                 | -                                | 96 256             | 56.1%  | 71 570             | 119.1%                                       | (99.9%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (54 044)           | (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%)                        |
| Net Cash from(used) Investing Activities              | (54 044)           | (21 540)           | 39.9%                            | (11 710)           | 21.7%                            | (33 251)           | 61.5%  | (14 137)           | 26.2%  | (17.2%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 117 391            | 74 676             | 63.6%                            | (11 670)           | (9.9%)                           | 63 005             | 53.7%  | 57 433             | 371.0%                                       | (120.3%)                       |
| 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%  | 20.9%                          |
| 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                                  | %   | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |       |         |        |   |     |  |   |
| 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 Water 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% | -  | - |
| Total By Income Source  | 52 360      | 10.6% | 22 142       | 4.5% | 18 141       | 3.7% | 401 588      | 81.3% | 494 231 | 100.0% | 143                                     | -   | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |       |         |        |   |     |  |   |
| 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   | -           | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | -   | -  | - |
| Total By Customer Group   | 52 360      | 10.6% | 22 142       | 4.5% | 18 141       | 3.7% | 401 588      | 81.3% | 494 231 | 100.0% | 143                                     | -   | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |       | 31 - 60 Days |       | 61 - 90 Days |       | Over 90 Days |       | Total   |        |
|----------------------------------|-------------|-------|--------------|-------|--------------|-------|--------------|-------|---------|--------|
|                                  | Amount      | %     | Amount       | %     | Amount       | %     | Amount       | %     | Amount  | %      |
| Creditor Age Analysis            |             |       |              |       |              |       |              |       |         |        |
| Bulk Electricity                 | 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           | -           | -     | -            | -     | -            | -     | -            | -     | -       | -      |
| Total                            | 45 521      | 21.4% | 2 990        | 1.4%  | 25 712       | 12.1% | 138 590      | 65.1% | 212 813 | 100.0% |

Contact Details

|                         |                |              |
|-------------------------|----------------|--------------|
| Municipal Manager       | Mrs SP Dlemini | 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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 259 215            | 117 616            | 45.4%                            | 70 761             | 27.3%                            | 188 377            | 72.7%  | 77 124             | 75.5%  | (8.3%)                            |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%   | 1 884.7%                          |
| 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%)                          |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%                                       | (47.8%)                           |
| Fuel Levy   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | 49                 | -                                | -                  | -                                | 49                 | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 220 760            | 57 081             | 25.9%                            | 62 639             | 28.4%                            | 119 721            | 54.2%  | 73 301             | 62.6%  | (14.5%)                           |
| 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%  | 62.8%                             |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 38 455             | 60 535             |                                  | 8 121              |                                  | 68 656             |  | 3 823              |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 75 380             | 68 247             |                                  | 13 674             |                                  | 81 921             |  | 7 375              |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 75 380             | 68 247             |                                  | 13 674             |                                  | 81 921             |  | 7 375              |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 75 380             | 68 247             |                                  | 13 674             |                                  | 81 921             |  | 7 375              |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 75 380             | 68 247             |                                  | 13 674             |                                  | 81 921             |  | 7 375              |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  |                    | 2023/24                                      |          | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |          |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |          |                                   |
| Source of Finance  | 35 857             | 6 849              | 19.1%                            | 5 749              | 16.0%                            | 12 599             | 35.1%  | 12 831             | 44.6%  | (55.2%)  |                                   |
| National Government  | 32 109             | 6 621              | 20.6%                            | 5 733              | 17.9%                            | 12 354             | 38.5%  | 10 609             | 50.1%  | (46.0%)  |                                   |
| Provincial Government  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| District Municipality  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Transfers recognised - capital                                   | 32 109             | 6 621              | 20.6%                            | 5 733              | 17.9%                            | 12 354             | 38.5%  | 10 609             | 50.1%  | (46.0%)  |                                   |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Internally generated funds                                       | 3 749              | 228                | 6.1%                             | 17                 | 4%                               | 244                | 6.5%   | 2 222              | 40.5%  | (99.2%)  |                                   |
| Capital Expenditure Functional                                   | 35 857             | 6 849              | 19.1%                            | 5 749              | 16.0%                            | 12 599             | 35.1%  | 12 831             | 44.6%  | (55.2%)  |                                   |
| Municipal governance and administration                          | 2 522              | 216                | 8.6%                             | 226                | 8.9%                             | 442                | 17.5%  | 1 219              | 45.8%  | (81.5%)  |                                   |
| Executive and Council  | 348                | -                  | -                                | (14)               | (4.0%)                           | (14)               | (4.0%)                                       | 13                 | 51.3%  | (204.5%) |                                   |
| Finance and administration                                       | 2 174              | 216                | 9.9%                             | 240                | 11.0%                            | 456                | 21.0%  | 1 206              | 45.7%  | (80.1%)  |                                   |
| Internal audit   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Community and Public Safety                                      | 813                | -                  | -                                | (209)              | (25.7%)                          | (209)              | (25.7%)                                      | 856                | 32.1%  | (124.4%) |                                   |
| Community and Social Services                                    | 487                | -                  | -                                | -                  | -                                | -                  | -  | 437                | 45.2%  | (100.0%) |                                   |
| Sport And Recreation   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Public Safety  | 326                | -                  | -                                | (209)              | (64.1%)                          | (209)              | (64.1%)                                      | 419                | 27.6%  | (149.8%) |                                   |
| Housing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Health   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Economic and Environmental Services                              | 32 523             | 6 621              | 20.4%                            | 5 733              | 17.6%                            | 12 354             | 38.0%  | 9 183              | 50.8%  | (37.6%)  |                                   |
| Planning and Development   | 57                 | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Road Transport   | 32 465             | 6 621              | 20.4%                            | 5 733              | 17.7%                            | 12 354             | 38.1%  | 9 183              | 50.8%  | (37.6%)  |                                   |
| Environmental Protection   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Trading Services   | -                  | 12                 | -                                | -                  | -                                | 12                 | -  | 1 573              | 20.6%  | (100.0%) |                                   |
| Energy sources   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Water Management   | -                  | 12                 | -                                | -                  | -                                | 12                 | -  | -                  | -  | -        |                                   |
| Waste Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Waste Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Other  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 89 564             | 13 580             | 15.2%                            | 12 635             | 14.1%                            | 26 215             | 29.3%  | 19 953             | 36.4%  | (36.7%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (41 236)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (41 236)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (41 236)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (2 396)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | (2 396)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | (2 396)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 45 932             | 13 580             | 29.6%                            | 12 635             | 27.5%                            | 26 215             | 57.1%  | 19 953             | 77.2%  | (36.7%)                        |
| 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 | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |      |              |      |              |      |              |       |        |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -    | -            | -    | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -    | -            | -    | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 1 989       | 4.9% | 1 203        | 3.0% | 920          | 2.3% | 36 439       | 89.9% | 40 551 | 53.1%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | -    | -            | -    | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water 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   | -           | -    | -            | -    | -            | -    | -            | -     | -      | -      | -                                       | - | -  | - |
| Total By Income Source  | 2 323       | 3.0% | 1 455        | 1.9% | 1 208        | 1.6% | 71 329       | 93.5% | 76 315 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |      |              |      |              |      |              |       |        |        |   |   |  |   |
| 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%    | -                                       | - | -  | - |
| Total By Customer Group   | 2 323       | 3.0% | 1 455        | 1.9% | 1 208        | 1.6% | 71 329       | 93.5% | 76 315 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |      | 31 - 60 Days |      | 61 - 90 Days |        | Over 90 Days |       | Total  |        |
|----------------------------------|-------------|------|--------------|------|--------------|--------|--------------|-------|--------|--------|
|                                  | Amount      | %    | Amount       | %    | Amount       | %      | Amount       | %     | Amount | %      |
| Creditor Age Analysis            |             |      |              |      |              |        |              |       |        |        |
| Bulk Electricity                 | -           | -    | -            | -    | -            | -      | -            | -     | -      | -      |
| Bulk Water                       | -           | -    | -            | -    | -            | -      | -            | -     | -      | -      |
| PAYE deductions                  | -           | -    | -            | -    | -            | -      | -            | -     | -      | -      |
| VAT (output less input)          | -           | -    | -            | -    | -            | -      | -            | -     | -      | -      |
| Pensions / Retirement deductions | -           | -    | -            | -    | -            | -      | -            | -     | -      | -      |
| Loan repayments                  | -           | -    | -            | -    | -            | -      | -            | -     | -      | -      |
| Trade Creditors                  | 1 564       | 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           | -           | -    | -            | -    | -            | -      | -            | -     | -      | -      |
| Total                            | 2 984       | 8.0% | 932          | 2.5% | 1 110        | 3.0%   | 32 043       | 86.4% | 37 068 | 100.0% |

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**

|   | 2024/25                         |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 504 215                         | 213 892               | 42.4%                                  | 123 250               | 24.4%                                  | 337 142               | 66.9%   | 117 247               | 63.5%   | 5.1%                              |
| Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                 | 56.5%   | 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%  | (96.5%)                           |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 506 819                         | 156 595               | 30.9%                                  | 126 993               | 25.1%                                  | 283 588               | 56.0%   | 132 391               | 57.3%   | (4.1%)                            |
| 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | (2 605)                         | 57 297                |  | (3 744)               |  | 53 554                |   | (15 144)              |   |                                   |
| 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)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 33 175                          | 79 987                |  | 3 982                 |  | 83 969                |   | (3 993)               |   |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 33 175                          | 79 987                |  | 3 982                 |  | 83 969                |   | (3 993)               |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 33 175                          | 79 987                |  | 3 982                 |  | 83 969                |   | (3 993)               |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 33 175                          | 79 987                |  | 3 982                 |  | 83 969                |   | (3 993)               |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                 |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance   | 43 761                | 29 437                | 67.3%                                  | 5 588                 | 12.8%                                  | 35 025                | 80.0%   | 8 335                 | 54.4%   | (33.0%)                           |
| National Government   | 37 491                | 20 274                | 54.1%                                  | 3 367                 | 9.0%                                   | 23 641                | 63.1%   | 7 448                 | 67.6%   | (54.8%)                           |
| Provincial Government   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                  | 37 491                | 20 274                | 54.1%                                  | 3 367                 | 9.0%                                   | 23 641                | 63.1%   | 7 448                 | 67.6%   | (54.8%)                           |
| Borrowing   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                      | 6 270                 | 9 163                 | 146.1%                                 | 2 221                 | 35.4%                                  | 11 384                | 181.6%  | 887                   | 17.5%   | 150.4%                            |
| Capital Expenditure Functional                                  | 43 761                | 29 437                | 67.3%                                  | 5 588                 | 12.8%                                  | 35 025                | 80.0%   | 8 335                 | 54.4%   | (33.0%)                           |
| Municipal governance and administration                         | 2 043                 | 267                   | 13.1%                                  | 754                   | 36.9%                                  | 1 020                 | 49.9%   | 737                   | 53.0%   | 2.2%                              |
| Executive and Council   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 55                    | 47.0%   | (100.0%)                          |
| Finance and administration                                      | 2 043                 | 267                   | 13.1%                                  | 754                   | 36.9%                                  | 1 020                 | 49.9%   | 682                   | 59.2%   | 10.6%                             |
| Internal audit  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                     | 32 884                | 19 081                | 58.0%                                  | 3 160                 | 9.6%                                   | 22 241                | 67.6%   | 7 492                 | 72.4%   | (57.8%)                           |
| Community and Social Services                                   | 27 005                | 17 154                | 63.5%                                  | -                     | -                                      | 17 154                | 63.5%   | 2 275                 | 96.3%   | (100.0%)                          |
| Sport And Recreation  | 5 879                 | 1 926                 | 32.8%                                  | 2 934                 | 49.9%                                  | 4 860                 | 82.7%   | 5 067                 | 52.5%   | (42.1%)                           |
| Public Safety   | -                     | -                     | -                                      | 226                   | -                                      | 226                   | -   | 150                   | 52.2%   | 50.7%                             |
| Housing   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                             | 5 313                 | 1 193                 | 22.5%                                  | 433                   | 8.1%                                   | 1 626                 | 30.6%   | 107                   | 16.6%   | 306.1%                            |
| Planning and Development  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Road Transport  | 5 313                 | 1 193                 | 22.5%                                  | 433                   | 8.1%                                   | 1 626                 | 30.6%   | 107                   | 16.6%   | 306.1%                            |
| Environmental Protection  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services  | 3 520                 | 8 896                 | 252.7%                                 | 1 242                 | 35.3%                                  | 10 138                | 288.0%  | -                     | 7.1%  | (100.0%)                          |
| Energy sources  | 3 520                 | 8 896                 | 252.7%                                 | 1 242                 | 35.3%                                  | 10 138                | 288.0%  | -                     | 7.1%  | (100.0%)                          |
| Water Management  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Water Management  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Management  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)           | (18.0%)                          | 13 391             | 12.1%  | 53 072             | 48.4%  | (137.7%)                       |
| 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%                             | (28 162)           | 5.9%                             | (38 854)           | 8.1%   | (58 151)           | 21.6%  | (51.5%)                        |
| Suppliers and employees                               | (477 768)          | (10 672)           | 2.2%                             | (28 162)           | 5.9%                             | (38 854)           | 8.1%   | (58 151)           | 21.6%  | (51.5%)                        |
| Finance charges                                       | (1 200)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 50 665             | 296 232            | 584.7%                           | 19 802             | 39.1%                            | 316 034            | 623.8%                                       | 146 300            | 436.6%                                       | (86.5%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (52 285)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (52 285)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (52 285)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (1 620)            | 296 232            | (18 287.4%)                      | 19 802             | (1 222.5%)                       | 316 034            | (19 509.9%)                                  | 146 300            | 7 650.1%                                     | (86.5%)                        |
| 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%                         | 320 907            | 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 ito Council Policy |   |
|---|-------------|-------|--------------|-------|--------------|------|--------------|--------|---------|--------|---|---|--|---|
|   | Amount      | %     | Amount       | %     | Amount       | %    | Amount       | %      | Amount  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |      |              |        |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -     | -            | -    | -            | -      | -       | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 5 276       | 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 Water 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 | -           | -     | -            | -     | -            | -    | -            | 100.0% | -       | -      | -                                       | - | -  | - |
| Other   | -           | -     | -            | -     | -            | -    | (7)          | -      | (7)     | -      | -                                       | - | -  | - |
| Total By Income Source  | 12 486      | 5.1%  | 6 976        | 2.8%  | 4 989        | 2.0% | 221 369      | 90.1%  | 245 819 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |      |              |        |         |        |   |   |  |   |
| 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%  | -                                       | - | -  | - |
| Total By Customer Group   | 12 486      | 5.1%  | 6 976        | 2.8%  | 4 989        | 2.0% | 221 369      | 90.1%  | 245 819 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |        | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total   |        |
|----------------------------------|-------------|--------|--------------|------|--------------|------|--------------|-------|---------|--------|
|                                  | Amount      | %      | Amount       | %    | Amount       | %    | Amount       | %     | Amount  | %      |
| Creditor Age Analysis            |             |        |              |      |              |      |              |       |         |        |
| Bulk Electricity                 | 13 749      | 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           | -           | -      | -            | -    | -            | -    | -            | -     | -       | -      |
| Total                            | 13 080      | 5.2%   | 14 038       | 5.6% | 13 942       | 5.5% | 211 381      | 83.7% | 252 441 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

|   | 2024/25                         |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 865 670                         | 302 008               | 34.9%                                  | 278 966               | 32.2%                                  | 580 974               | 67.1%   | 231 293               | 78.6%   | 20.6%                             |
| 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   | 43                              | 43                    | 24.2%                                  | 101                   | 57.6%                                  | 144                   | 81.8%   | 27                    | 85.5%   | 281.2%                            |
| Operational Revenue   | 165                             | 89                    | 15.7%                                  | 235                   | 41.6%                                  | 324                   | 57.3%   | 52                    | 20.6%   | 353.1%                            |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 767 636                         | 168 955               | 22.0%                                  | 270 156               | 35.2%                                  | 439 111               | 57.2%   | 237 337               | 61.0%   | 13.8%                             |
| 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | 98 033                          | 133 052               |  | 8 810                 |  | 141 862               |   | (6 044)               |   |                                   |
| 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)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 674 228                         | 375 071               |  | 184 289               |  | 559 360               |   | 226 966               |   |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 674 228                         | 375 071               |  | 184 289               |  | 559 360               |   | 226 966               |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 674 228                         | 375 071               |  | 184 289               |  | 559 360               |   | 226 966               |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 674 228                         | 375 071               |  | 184 289               |  | 559 360               |   | 226 966               |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  |                    | 2023/24                                      |          | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |          |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |          |                                   |
| Source of Finance  | 500 421            | 216 644            | 43.3%                            | 197 721            | 39.5%                            | 414 366            | 82.8%  | 305 378            | 52.2%  | (35.3%)  |                                   |
| 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 Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Transfers recognised - capital                                   | 496 073            | 216 592            | 43.7%                            | 197 721            | 39.9%                            | 414 314            | 83.5%  | 304 796            | 58.8%  | (35.1%)  |                                   |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Internally generated funds                                       | 4 348              | 52                 | 1.2%                             | -                  | -                                | 52                 | 1.2%   | 583                | 23.1%  | (100.0%) |                                   |
| Capital Expenditure Functional                                   | 500 595            | 216 644            | 43.3%                            | 197 721            | 39.5%                            | 414 366            | 82.8%  | 305 378            | 52.2%  | (35.3%)  |                                   |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Community and Public Safety                                      | 174                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Community and Social Services                                    | 174                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Sport And Recreation   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Public Safety  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Housing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Health   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Economic and Environmental Services                              | 2 307              | -                  | -                                | -                  | -                                | -                  | -  | 968                | 43.8%  | (100.0%) |                                   |
| Planning and Development   | 2 307              | -                  | -                                | -                  | -                                | -                  | -  | 968                | 43.8%  | (100.0%) |                                   |
| Road Transport   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Environmental Protection   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |
| Trading Services   | 493 766            | 216 592            | 43.9%                            | 197 721            | 40.0%                            | 414 314            | 83.9%  | 303 828            | 52.4%  | (34.9%)  |                                   |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -        |                                   |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 1 534 884          | 1 073 671          | 70.0%                            | 684 529            | 44.6%                            | 1 758 200          | 114.5%                                       | 1 220 274          | 147.1%                                       | (43.3%)                        |
| 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)          | 56.6%                            | (343 685)          | 43.5%                            | (792 268)          | 100.3%                                       | (373 530)          | 130.4%                                       | (8.0%)                         |
| Finance charges                                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | (2 415)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 742 935            | 625 087            | 84.1%                            | 340 845            | 45.9%                            | 965 932            | 130.0%                                       | 846 744            | 158.4%                                       | (59.7%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%)                        |
| Net Cash from(used) Investing Activities              | (500 595)          | (216 644)          | 43.3%                            | (197 721)          | 39.5%                            | (414 366)          | 82.8%  | (305 378)          | 52.2%  | (35.3%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%                       |
| Net Cash from(used) Financing Activities              | (18 093)           | (289)              | 1.6%                             | (9 130)            | 50.5%                            | (9 419)            | 52.1%  | 99 827             | 110.9%                                       | (109.1%)                       |
| Net Increase/(Decrease) in cash held                  | 224 247            | 408 154            | 182.0%                           | 133 993            | 59.8%                            | 542 148            | 241.8%                                       | 641 193            | 429.9%                                       | (79.1%)                        |
| 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  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |      |              |      |              |      |              |       |         |        |   |   |  |   |
| 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%   | -                                       | - | -  | - |
| Total By Income Source  | 8 043       | 3.1% | 7 507        | 2.9% | 6 067        | 2.3% | 240 294      | 91.7% | 261 910 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |      |              |      |              |      |              |       |         |        |   |   |  |   |
| 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   | -           | -    | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Total By Customer Group   | 8 043       | 3.1% | 7 507        | 2.9% | 6 067        | 2.3% | 240 294      | 91.7% | 261 910 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                         |                           |              |
|-------------------------|---------------------------|--------------|
| Municipal Manager       | Mr Ronald Ntokozi Hlongwa | 035 874 5506 |
| Chief Financial Officer | Ms Sthembele Mabi         | 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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 305 470            | 115 723            | 37.9%                            | 93 165             | 30.5%                            | 208 888            | 68.4%  | 88 535             | 71.4%  | 5.2%                              |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | -                  | 40                 | -                                | 42                 | -                                | 82                 | -  | -                  | -  | (100.0%)                          |
| Service charges - Water                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Water Management                    | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Management                          | 409                | 117                | 28.8%                            | 117                | 28.8%                            | 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                | 258.0%                                       | 150                | 65.2%  | 334.1%                            |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 290 504            | 62 590             | 21.5%                            | 57 091             | 19.7%                            | 119 681            | 41.2%  | 53 609             | 41.8%  | 6.5%                              |
| 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%)                          |
| Surplus/(Deficit)   | 14 966             | 53 133             |                                  | 36 074             |                                  | 89 207             |  | 34 926             |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 54 096             | 65 399             |                                  | 53 581             |                                  | 118 980            |  | 49 987             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 54 096             | 65 399             |                                  | 53 581             |                                  | 118 980            |  | 49 987             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 54 096             | 65 399             |                                  | 53 581             |                                  | 118 980            |  | 49 987             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 54 096             | 65 399             |                                  | 53 581             |                                  | 118 980            |  | 49 987             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25 |                    |                    |                                  |                    |                                  |                    | 2023/24                                      |                    | Q2 of 2023/24<br>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 |                                   |
| R thousands   |         |                    |                    |                                  |                    |                                  |                    |  |                    |                                   |
| Capital Revenue and Expenditure                                 |         |                    |                    |                                  |                    |                                  |                    |  |                    |                                   |
| Source of Finance   | 41 546  | 6 448              | 15.5%              | 7 830                            | 18.8%              | 14 279                           | 34.4%              | 5 598  | 15.7%              | 39.9%                             |
| National Government   | 34 111  | 6 448              | 18.9%              | 6 512                            | 19.1%              | 12 960                           | 38.0%              | 4 508  | 18.8%              | 44.5%                             |
| Provincial Government   | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| District Municipality   | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Transfers recognised - capital                                  | 34 111  | 6 448              | 18.9%              | 6 512                            | 19.1%              | 12 960                           | 38.0%              | 4 508  | 17.2%              | 44.5%                             |
| Borrowing   | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Internally generated funds                                      | 7 435   | -                  | -                  | 1 318                            | 17.7%              | 1 318                            | 17.7%              | 1 091  | 10.7%              | 20.9%                             |
| Capital Expenditure Functional                                  | 41 546  | 6 448              | 15.5%              | 7 830                            | 18.8%              | 14 279                           | 34.4%              | 7 982  | 19.7%              | (1.9%)                            |
| Municipal governance and administration                         | 3 261   | -                  | -                  | 921                              | 28.2%              | 921                              | 28.2%              | 1 255  | 12.4%              | (26.6%)                           |
| Executive and Council   | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Finance and administration                                      | 3 261   | -                  | -                  | 921                              | 28.2%              | 921                              | 28.2%              | 1 255  | 12.4%              | (26.6%)                           |
| Internal audit  | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Community and Public Safety                                     | 609     | -                  | -                  | -                                | -                  | -                                | -                  | 550  | 7.6%               | (100.0%)                          |
| Community and Social Services                                   | 609     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Sport And Recreation  | -       | -                  | -                  | -                                | -                  | -                                | -                  | 550  | 7.9%               | (100.0%)                          |
| Public Safety   | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Housing   | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Health  | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Economic and Environmental Services                             | 35 155  | 6 448              | 18.3%              | 6 512                            | 18.5%              | 12 960                           | 36.9%              | 6 178  | 27.4%              | 5.4%                              |
| Planning and Development  | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Road Transport  | 35 155  | 6 448              | 18.3%              | 6 512                            | 18.5%              | 12 960                           | 36.9%              | 6 178  | 27.4%              | 5.4%                              |
| Environmental Protection  | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Trading Services  | 2 522   | -                  | -                  | 397                              | 15.8%              | 397                              | 15.8%              | -  | -                  | (100.0%)                          |
| Energy sources  | 261     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Water Management  | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Waste Water Management  | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |
| Waste Management  | 2 261   | -                  | -                  | 397                              | 17.6%              | 397                              | 17.6%              | -  | -                  | (100.0%)                          |
| Other   | -       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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              | 35.9%  | (759)              | (1.3%)                                       | (941.3%)                       |
| Service charges                                       | 306                | 162                | 52.9%                            | 141                | 46.0%                            | 303                | 98.9%  | 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)           | 41.5%  | 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)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 80 872             | 52 407             | 64.8%                            | 39 112             | 48.4%                            | 91 519             | 113.2%                                       | 73 668             | 156.2%                                       | (46.9%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%                           |
| Net Cash from(used) Investing Activities              | (47 778)           | (6 174)            | 12.9%                            | (13 649)           | 28.6%                            | (19 823)           | 41.5%  | (12 792)           | 19.1%  | 6.7%                           |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 33 095             | 46 233             | 139.7%                           | 25 463             | 76.9%                            | 71 697             | 216.6%                                       | 60 875             | 375.2%                                       | (58.2%)                        |
| 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 | %      | Amount                                  | % | Amount                                  | % |
| Debtors Age Analysis By Income Source                                     |             |        |              |        |              |      |              |         |        |        |   |   |   |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -      | -            | -      | -            | -    | -            | -       | -      | -      | -                                       | - | -                                       | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -      | -            | -      | -            | -    | -            | -       | -      | -      | -                                       | - | -                                       | - |
| Receivables from Non-exchange Transactions - Property Rates               | 1 736       | 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 Water 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)    | -      | -                                       | - | -                                       | - |
| Total By Income Source  | 1 805       | 2.4%   | (1 122)      | (1.5%) | 1 521        | 2.0% | 74 398       | 97.1%   | 76 602 | 100.0% | -                                       | - | -                                       | - |
| Debtors Age Analysis By Customer Group                                    |             |        |              |        |              |      |              |         |        |        |   |   |   |   |
| 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%   | -                                       | - | -                                       | - |
| Total By Customer Group   | 1 805       | 2.4%   | (1 122)      | (1.5%) | 1 521        | 2.0% | 74 398       | 97.1%   | 76 602 | 100.0% | -                                       | - | -                                       | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |       | 31 - 60 Days |       | 61 - 90 Days |         | Over 90 Days |        | Total  |        |
|----------------------------------|-------------|-------|--------------|-------|--------------|---------|--------------|--------|--------|--------|
|                                  | Amount      | %     | Amount       | %     | Amount       | %       | Amount       | %      | Amount | %      |
| Creditor Age Analysis            |             |       |              |       |              |         |              |        |        |        |
| Bulk Electricity                 | -           | -     | -            | -     | -            | -       | -            | -      | -      | -      |
| Bulk Water                       | -           | -     | -            | -     | -            | -       | -            | -      | -      | -      |
| PAYE deductions                  | -           | -     | -            | -     | -            | -       | (0)          | 100.0% | (0)    | -      |
| VAT (output less input)          | -           | -     | -            | -     | -            | -       | -            | -      | -      | -      |
| Pensions / Retirement deductions | -           | -     | -            | -     | -            | -       | -            | -      | -      | -      |
| Loan repayments                  | -           | -     | -            | -     | -            | -       | -            | -      | -      | -      |
| Trade Creditors                  | 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           | -           | -     | -            | -     | -            | -       | -            | -      | -      | -      |
| Total                            | 697         | 8.2%  | 3 886        | 45.6% | (152)        | (1.8%)  | 4 099        | 48.1%  | 8 530  | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 342 834            | 129 308            | 37.7%                            | 80 279             | 23.4%                            | 209 586            | 61.1%  | 98 927             | 69.7%  | (18.9%)                           |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%                                       | 187                | 99.9%  | 259.0%                            |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 42 650             | 11 289             | 26.5%                            | 11 094             | 26.0%                            | 22 382             | 52.5%  | 9 649              | 49.8%  | 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            | 65.2%  | 84 956             | 74.3%  | (23.9%)                           |
| Interest  | 2 507              | 621                | 24.8%                            | 613                | 24.4%                            | 1 234              | 49.2%  | 630                | -  | (2.7%)                            |
| Fuel Levy   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 330 314            | 88 337             | 26.7%                            | 120 446            | 36.5%                            | 208 783            | 63.2%  | 106 129            | 63.6%  | 13.5%                             |
| 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)              | (36.9%)                          | 11 282             | 429.5%                           | 10 314             | 392.7%                                       | -                  | -  | (100.0%)                          |
| Depreciation and amortisation                               | 30 683             | 9 643              | 31.4%                            | 10 218             | 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 12 520             | 40 970             |                                  | (40 168)           |                                  | 803                |  | (7 202)            |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 65 714             | 52 532             |                                  | (32 714)           |                                  | 19 818             |  | 15 368             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 65 714             | 52 532             |                                  | (32 714)           |                                  | 19 818             |  | 15 368             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 65 714             | 52 532             |                                  | (32 714)           |                                  | 19 818             |  | 15 368             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 65 714             | 52 532             |                                  | (32 714)           |                                  | 19 818             |  | 15 368             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 74 084             | (109 785)          | (148.2%)                         | 164 023            | 221.4%                           | 54 238             | 73.2%  | 20 831             | 73.6%  | 687.4%                            |
| 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 Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | 43 833             | (28 606)           | (65.3%)                          | 62 600             | 142.8%                           | 33 994             | 77.6%  | 14 959             | 73.8%  | 318.5%                            |
| 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%                          |
| Capital Expenditure Functional                                   | 74 779             | (231 581)          | (309.7%)                         | 285 855            | 382.3%                           | 54 274             | 72.6%  | 20 350             | 72.5%  | 1 304.7%                          |
| Municipal governance and administration                          | 23 842             | (32 156)           | (134.9%)                         | 49 744             | 208.6%                           | 17 588             | 73.8%  | 1 055              | 49.9%  | 4 615.5%                          |
| 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%  | 1 288.6%                          |
| Internal audit   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                      | 16 240             | (179 794)          | (1 107.1%)                       | 186 667            | 1 149.4%                         | 6 874              | 42.3%  | 4 639              | 73.7%  | 3 923.9%                          |
| Community and Social Services                                    | 3 130              | (158 777)          | (5 072.1%)                       | 158 843            | 5 074.1%                         | 65                 | 2.1%   | -                  | 7.7%   | (100.0%)                          |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                              | 34 697             | (19 297)           | (55.6%)                          | 48 911             | 141.0%                           | 29 614             | 85.3%  | 11 110             | 85.5%  | 340.2%                            |
| Planning and Development   | 14 763             | (12 129)           | (82.1%)                          | 16 671             | 112.9%                           | 4 548              | 30.8%  | 5 788              | 85.6%  | 189.0%                            |
| 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%)                          |
| Trading Services   | -                  | (334)              | -                                | 533                | -                                | 199                | -  | 3 546              | 43.7%  | (85.0%)                           |
| Energy sources   | -                  | (334)              | -                                | 334                | -                                | -                  | -  | -                  | 21.6%  | (100.0%)                          |
| Water Management   | -                  | -                  | -                                | 199                | -                                | 199                | -  | 3 546              | 49.7%  | (94.4%)                           |
| Waste Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | 326.1%                                       | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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                  | -  | 1 207              | 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)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 80 945             | 272 812            | 337.0%                           | 206 122            | 254.6%                           | 478 934            | 591.7%                                       | 282 218            | 229.8%                                       | (27.0%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (65 209)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (65 209)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Investing Activities              | (65 209)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 15 735             | 272 812            | 1 733.7%                         | 206 122            | 1 309.9%                         | 478 934            | 3 043.7%                                     | 282 218            | 459.6%                                       | (27.0%)                        |
| 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  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |      |              |        |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -     | -            | -    | -            | -      | -       | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -     | -            | -     | -            | -    | -            | -      | -       | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 1 963       | 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 Water 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%  | -                                       | - | -  | - |
| Total By Income Source  | 2 791       | 2.0%  | 2 717        | 1.9%  | 2 635        | 1.9% | 134 143      | 94.3%  | 142 285 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |      |              |        |         |        |   |   |  |   |
| 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%   | -                                       | - | -  | - |
| Total By Customer Group   | 2 791       | 2.0%  | 2 717        | 1.9%  | 2 635        | 1.9% | 134 143      | 94.3%  | 142 285 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |       | 31 - 60 Days |   | 61 - 90 Days |       | Over 90 Days |        | Total  |        |
|----------------------------------|-------------|-------|--------------|---|--------------|-------|--------------|--------|--------|--------|
|                                  | Amount      | %     | Amount       | % | Amount       | %     | Amount       | %      | Amount | %      |
| Creditor Age Analysis            |             |       |              |   |              |       |              |        |        |        |
| Bulk Electricity                 | -           | -     | -            | - | -            | -     | -            | -      | -      | -      |
| 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           | -           | -     | -            | - | -            | -     | -            | -      | -      | -      |
| Total                            | 610         | 83.3% | -            | - | 64           | 8.7%  | 59           | 8.0%   | 733    | 100.0% |

Contact Details

|                         |                              |              |
|-------------------------|------------------------------|--------------|
| Municipal Manager       | Mr Lungelo Boxer Mporotshane | 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**

|   | 2024/25                         |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 352 675                         | 147 874               | 41.9%                                  | 104 329               | 29.6%                                  | 252 203               | 71.5%   | 101 799               | 69.8%   | 2.5%                              |
| Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| 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%   | 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                   | 1 226.2%  | (100.0%)                          |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 308 633                         | 49 659                | 16.1%                                  | 79 949                | 25.9%                                  | 129 608               | 42.0%   | 67 586                | 44.8%   | 18.3%                             |
| 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | 44 042                          | 98 215                |  | 24 380                |  | 122 595               |   | 34 213                |   |                                   |
| 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)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 79 510                          | 109 768               |  | 33 843                |  | 143 611               |   | 45 943                |   |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 79 510                          | 109 768               |  | 33 843                |  | 143 611               |   | 45 943                |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 79 510                          | 109 768               |  | 33 843                |  | 143 611               |   | 45 943                |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 79 510                          | 109 768               |  | 33 843                |  | 143 611               |   | 45 943                |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25                         |  |  |   |  |                                       |   | 2023/24                                 |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|--|--|---|--|---------------------------------------|---|---|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter<br>Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Second Quarter<br>Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Year to Date<br>Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Second Quarter<br>Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |  |  |   |  |                                       |   |   |   |                                   |
| Capital Revenue and Expenditure                                 |                                 |  |  |   |  |                                       |   |   |   |                                   |
| Source of Finance   | 54 762                          | 2 160                                  | 3.9%                                   | 9 817                                   | 17.9%                                  | 11 977                                | 21.9%   | 7 775                                   | 33.9%   | 26.3%                             |
| National Government   | 30 842                          | -                                      | -                                      | 2 934                                   | 9.5%                                   | 2 934                                 | 9.5%  | 7 797                                   | 40.6%   | (62.4%)                           |
| Provincial Government   | -                               | 2 160                                  | -                                      | -                                       | -                                      | 2 160                                 | -   | -                                       | 12.7%   | -                                 |
| District Municipality   | -                               | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | -                               | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Transfers recognised - capital                                  | 30 842                          | 2 160                                  | 7.0%                                   | 2 934                                   | 9.5%                                   | 5 094                                 | 16.5%   | 7 797                                   | 37.8%   | (62.4%)                           |
| Borrowing   | -                               | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Internally generated funds                                      | 23 920                          | -                                      | -                                      | 6 883                                   | 28.8%                                  | 6 883                                 | 28.8%   | (22)                                    | 5.8%  | (31 691.4%)                       |
| Capital Expenditure Functional                                  | 54 762                          | 2 160                                  | 3.9%                                   | 10 050                                  | 18.4%                                  | 12 210                                | 22.3%   | 7 775                                   | 33.9%   | 29.3%                             |
| Municipal governance and administration                         | 12 437                          | -                                      | -                                      | 5 239                                   | 42.1%                                  | 5 239                                 | 42.1%   | (22)                                    | 13.3%   | (24 144.6%)                       |
| Executive and Council   | 700                             | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Finance and administration                                      | 11 737                          | -                                      | -                                      | 5 239                                   | 44.6%                                  | 5 239                                 | 44.6%   | (22)                                    | 13.3%   | (24 144.6%)                       |
| Internal audit  | -                               | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Community and Public Safety                                     | 6 250                           | -                                      | -                                      | 4 548                                   | 72.8%                                  | 4 548                                 | 72.8%   | -                                       | 28.6%   | (100.0%)                          |
| Community and Social Services                                   | 100                             | -                                      | -                                      | 233                                     | 233.0%                                 | 233                                   | 233.0%  | -                                       | 30.0%   | (100.0%)                          |
| Sport And Recreation  | 3 200                           | -                                      | -                                      | 4 190                                   | 130.9%                                 | 4 190                                 | 130.9%  | -                                       | (100.0%)  | -                                 |
| Public Safety   | 2 950                           | -                                      | -                                      | 125                                     | 4.2%                                   | 125                                   | 4.2%  | -                                       | (100.0%)  | -                                 |
| Housing   | -                               | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Health  | -                               | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Economic and Environmental Services                             | 30 375                          | 2 160                                  | 7.1%                                   | 263                                     | .9%                                    | 2 423                                 | 8.0%  | 7 797                                   | 38.2%   | (96.6%)                           |
| Planning and Development  | 2 370                           | 2 160                                  | 91.1%                                  | -                                       | -                                      | 2 160                                 | 91.1%   | -                                       | 6.7%  | -                                 |
| Road Transport  | 28 005                          | -                                      | -                                      | 263                                     | .9%                                    | 263                                   | .9%   | 7 797                                   | 44.5%   | (96.6%)                           |
| Environmental Protection  | -                               | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Trading Services  | 5 700                           | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Energy sources  | -                               | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Water Management  | -                               | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Waste Water Management  | -                               | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Waste Management  | 5 700                           | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |
| Other   | -                               | -                                      | -                                      | -                                       | -                                      | -                                     | -   | -                                       | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 102 127            | 28 503             | 27.9%                            | 35 575             | 34.8%                            | 64 078             | 62.7%  | 62                 | .1%  | 57 218.5%                      |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (62 976)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (62 976)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Investing Activities              | (62 976)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 39 151             | 28 503             | 72.8%                            | 35 575             | 90.9%                            | 64 078             | 163.7%                                       | 62                 | .2%  | 57 218.5%                      |
| Cash/cash equivalents at the year begin:              | 715                | 934                | 130.6%                           | 28 687             | 4 011.7%                         | 934                | 130.6%                                       | (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 ito Council Policy |   |
|---|-------------|------|--------------|------|--------------|------|--------------|--------|---------|--------|---|---|--|---|
|   | Amount      | %    | Amount       | %    | Amount       | %    | Amount       | %      | Amount  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |      |              |      |              |      |              |        |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -    | -            | -    | -            | -    | -            | -      | -       | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -    | -            | -    | -            | -    | -            | -      | -       | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 3 579       | 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 Water 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 | -           | -    | -            | -    | -            | -    | -            | 99.9%  | (3 298) | (1.1%) | -                                       | - | -  | - |
| Other   | (3)         | .1%  | (1)          | -    | (1)          | -    | (3 293)      | 99.9%  | (3 298) | (1.1%) | -                                       | - | -  | - |
| Total By Income Source  | 5 314       | 1.9% | 5 708        | 2.0% | 5 190        | 1.8% | 270 854      | 94.4%  | 287 067 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |      |              |      |              |      |              |        |         |        |   |   |  |   |
| 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%  | -                                       | - | -  | - |
| Total By Customer Group   | 5 314       | 1.9% | 5 708        | 2.0% | 5 190        | 1.8% | 270 854      | 94.4%  | 287 067 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |          | 31 - 60 Days |         | 61 - 90 Days |        | Over 90 Days |        | Total  |        |
|----------------------------------|-------------|----------|--------------|---------|--------------|--------|--------------|--------|--------|--------|
|                                  | Amount      | %        | Amount       | %       | Amount       | %      | Amount       | %      | Amount | %      |
| Creditor Age Analysis            |             |          |              |         |              |        |              |        |        |        |
| Bulk Electricity                 | -           | -        | -            | -       | -            | -      | -            | -      | -      | -      |
| Bulk Water                       | -           | -        | -            | -       | -            | -      | -            | -      | -      | -      |
| PAYE deductions                  | -           | -        | -            | -       | -            | -      | -            | -      | -      | -      |
| VAT (output less input)          | -           | -        | -            | -       | -            | -      | -            | -      | -      | -      |
| Pensions / Retirement deductions | -           | -        | -            | -       | -            | -      | -            | -      | -      | -      |
| Loan repayments                  | -           | -        | -            | -       | -            | -      | -            | -      | -      | -      |
| Trade Creditors                  | 1 102       | 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)     | (226.6%) | (2 790)      | (83.2%) | 2 824        | 84.2%  | 10 920       | 325.7% | 3 353  | 23.2%  |
| Medical Aid deductions           | -           | -        | -            | -       | -            | -      | -            | -      | -      | -      |
| Total                            | (6 498)     | (45.0%)  | (3 214)      | (22.3%) | 3 854        | 26.7%  | 20 291       | 140.6% | 14 433 | 100.0% |

Contact Details

|                         |                          |              |
|-------------------------|--------------------------|--------------|
| Municipal Manager       | Mr Thamsanqa V. Xulu     | 035 550 0069 |
| Chief Financial Officer | Mr Vukani Kheneth 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<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |          |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |          |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| Operating Revenue   | 211 994                         | 88 747                | 41.9%                                  | 63 729                | 30.1%                                  | 152 476               | 71.9%   | 59 840                | 71.8%   | 6.5%     |                                   |
| Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| 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%                                    | 3 140                 | 39.5%   | 49                    | 15.9%   | (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%)  |                                   |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| 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%   | 6.8%     |                                   |
| Interest  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Fuel Levy   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Operational Revenue   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Gains on disposal of Assets                                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Other Gains   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Discontinued Operations                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Operating Expenditure                                       | 236 716                         | 47 125                | 19.9%                                  | 59 474                | 25.1%                                  | 106 599               | 45.0%   | 55 762                | 45.9%   | 6.7%     |                                   |
| 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                 | 38.2%   | 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit)   | (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)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) after capital transfers and contributions | (285)                           | 47 752                |  | 12 842                |  | 60 594                |   | 14 290                |   |          |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) after income tax                          | (285)                           | 47 752                |  | 12 842                |  | 60 594                |   | 14 290                |   |          |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) attributable to municipality              | (285)                           | 47 752                |  | 12 842                |  | 60 594                |   | 14 290                |   |          |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) for the year                              | (285)                           | 47 752                |  | 12 842                |  | 60 594                |   | 14 290                |   |          |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                 |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance   | 29 980             | 5 461              | 18.2%                            | 9 422              | 31.4%                            | 14 883             | 49.6%  | 10 553             | 42.9%  | (10.7%)                           |
| National Government   | 20 186             | 5 290              | 26.2%                            | 8 194              | 40.6%                            | 13 484             | 66.8%  | 7 652              | 44.3%  | 7.1%                              |
| Provincial Government   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| District Municipality   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                  | 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%)                           |
| Capital Expenditure Functional                                  | 29 980             | 5 461              | 18.2%                            | 9 422              | 31.4%                            | 14 883             | 49.6%  | 10 553             | 42.9%  | (10.7%)                           |
| Municipal governance and administration                         | 9 524              | -                  | -                                | 1 227              | 12.9%                            | 1 227              | 12.9%  | 2 901              | 39.7%  | (57.7%)                           |
| Executive and Council   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| 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%  | (89.4%)                           |
| 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                | 120.9%                                       | (155)              | 2.9%   | (442.4%)                          |
| Environmental Protection  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | 47.7%  | -                                 |
| Energy sources  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Water Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | 47.7%  | -                                 |
| Other   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 11 957             | 13 618             | 113.9%                           | (569)              | (4.8%)                           | 13 050             | 109.1%                                       | 61 235             | 323.7%                                       | (100.9%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (31 977)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (20 020)           | 13 618             | (68.0%)                          | (569)              | 2.8%                             | 13 050             | (65.2%)                                      | 61 235             | (651.0%)                                     | (100.9%)                       |
| Cash/cash equivalents at the year begin:              | 65 309             | 88 180             | 135.0%                           | 101 798            | 155.9%                           | 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 | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |       |              |        |        |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -    | -            | -     | -            | -      | -      | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -     | -            | -    | -            | -     | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 1 108       | 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 Water 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  | -           | -     | -            | -    | -            | -     | 3 696        | 100.0% | 3 696  | 5.4%   | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -    | -            | -     | -            | -      | -      | -      | -                                       | - | -  | - |
| Other   | 0           | 23.9% | -            | -    | 0            | 21.1% | 1            | 55.1%  | 1      | -      | -                                       | - | -  | - |
| Total By Income Source  | 1 291       | 1.9%  | 754          | 1.1% | 842          | 1.2%  | 65 066       | 95.8%  | 67 952 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |       |              |        |        |        |   |   |  |   |
| 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%   | -                                       | - | -  | - |
| Total By Customer Group   | 1 291       | 1.9%  | 754          | 1.1% | 842          | 1.2%  | 65 066       | 95.8%  | 67 952 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |          | 31 - 60 Days |            | 61 - 90 Days |         | Over 90 Days |            | Total  |        |
|----------------------------------|-------------|----------|--------------|------------|--------------|---------|--------------|------------|--------|--------|
|                                  | Amount      | %        | Amount       | %          | Amount       | %       | Amount       | %          | Amount | %      |
| Creditor Age Analysis            |             |          |              |            |              |         |              |            |        |        |
| Bulk Electricity                 | -           | -        | -            | -          | -            | -       | -            | -          | -      | -      |
| Bulk Water                       | -           | -        | -            | -          | -            | -       | -            | -          | -      | -      |
| PAYE deductions                  | -           | -        | -            | -          | -            | -       | -            | -          | -      | -      |
| VAT (output less input)          | -           | -        | -            | -          | -            | -       | -            | -          | -      | -      |
| Pensions / Retirement deductions | -           | -        | -            | -          | -            | -       | -            | -          | -      | -      |
| Loan repayments                  | -           | -        | -            | -          | -            | -       | -            | -          | -      | -      |
| Trade Creditors                  | 1 249       | 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      | .9%    |
| Medical Aid deductions           | -           | -        | -            | -          | -            | -       | -            | -          | -      | -      |
| Total                            | 1 581       | 191.2%   | (62)         | (7.6%)     | (109)        | (13.1%) | (583)        | (70.5%)    | 827    | 100.0% |

Contact Details

|                         |                                |              |
|-------------------------|--------------------------------|--------------|
| Municipal Manager       | Mr Leon Mzobanzi Vusumuzi 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               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 732 887               | 287 788               | 39.3%                                  | 236 074               | 32.2%                                  | 523 862               | 71.5%   | 182 819               | 67.9%   | 29.1%                             |
| 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%   | (7.7%)                            |
| 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%)                          |
| Non-Exchange Revenue  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 729 638               | 206 110               | 28.2%                                  | 271 813               | 37.3%                                  | 477 923               | 65.5%   | 149 424               | 41.5%   | 81.9%                             |
| 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%  | (77.8%)                           |
| Contracted services   | 119 432               | 43 815                | 36.7%                                  | 67 219                | 56.3%                                  | 111 034               | 93.0%   | 51 061                | 66.8%   | 31.6%                             |
| 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  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | 3 248                 | 81 677                |  | (35 739)              |  | 45 939                |   | 33 395                |   |                                   |
| 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               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 444 550               | 220 373               |  | 16 969                |  | 237 342               |   | 150 049               |   |                                   |
| Income Tax  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 444 550               | 220 373               |  | 16 969                |  | 237 342               |   | 150 049               |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 444 550               | 220 373               |  | 16 969                |  | 237 342               |   | 150 049               |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 444 550               | 220 373               |  | 16 969                |  | 237 342               |   | 150 049               |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  |  | 2024/25            |                    |                                  |                    |                                  |                    | 2023/24                                      |                    | Q2 of 2023/24<br>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  |  |                    |                    |                                  |                    |                                  |                    |  |                    |                                   |  |
| Capital Revenue and Expenditure                                  |  |                    |                    |                                  |                    |                                  |                    |  |                    |                                   |  |
| Source of Finance  |  | 214 806            | 47 327             | 22.0%                            | 49 898             | 23.2%                            | 97 224             | 45.3%  | 67 310             | 46.2%                             | (25.9%)                                      |
| 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)(Deparmt Agenc |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Transfers recognised - capital                                   |  | 208 806            | 45 682             | 21.9%                            | 48 594             | 23.3%                            | 94 276             | 45.2%  | 67 310             | 46.2%                             | (27.8%)                                      |
| Borrowing  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Internally generated funds                                       |  | 6 000              | 1 644              | 27.4%                            | 1 304              | 21.7%                            | 2 948              | 49.1%  | -                  | -                                 | (100.0%)                                     |
| Capital Expenditure Functional                                   |  | 214 806            | 47 327             | 22.0%                            | 49 898             | 23.2%                            | 97 224             | 45.3%  | 67 310             | 46.2%                             | (25.9%)                                      |
| 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   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Community and Public Safety                                      |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Community and Social Services                                    |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Sport And Recreation   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Public Safety  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Housing  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Health   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Economic and Environmental Services                              |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Planning and Development   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Road Transport   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Environmental Protection   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Trading Services   |  | 208 806            | 45 682             | 21.9%                            | 48 594             | 23.3%                            | 94 276             | 45.2%  | 67 310             | 46.4%                             | (27.8%)                                      |
| 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%                             | 47.8%  |
| Waste Management   |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Other  |  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -                                 | -  |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%  | (99.8%)                        |
| Transfers and Subsidies - Operational                 | 644 337            | 371 489            | 57.7%                            | 206 688            | 32.1%                            | 578 177            | 89.7%  | 441 502            | 73.7%  | (53.2%)                        |
| 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                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 171 904            | 166 485            | 96.8%                            | 1 609              | .9%                              | 168 094            | 97.8%  | 366 792            | 83.2%  | (99.6%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (247 027)          | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (247 027)          | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (247 027)          | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (75 123)           | 166 485            | (221.6%)                         | 1 609              | (2.1%)                           | 168 094            | (223.8%)                                     | 366 792            | 486.6%                                       | (99.6%)                        |
| 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 to Council Policy |   |
|---|-------------|------|--------------|-------|--------------|------|--------------|--------|---------|--------|---|---|---|---|
|   | Amount      | %    | Amount       | %     | Amount       | %    | Amount       | %      | Amount  | %      | Amount                                  | % | Amount                                  | % |
| Debtors Age Analysis By Income Source                                     |             |      |              |       |              |      |              |        |         |        |   |   |   |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 3 683       | 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 Water 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 | -           | -    | -            | -     | -            | -    | -            | 100.0% | -       | -      | -                                       | - | -                                       | - |
| Other   | -           | -    | -            | -     | -            | -    | (224)        | (.1%)  | (224)   | (.1%)  | -                                       | - | -                                       | - |
| Total By Income Source  | 5 863       | 2.0% | 4 588        | 1.6%  | 5 241        | 1.8% | 276 798      | 94.6%  | 292 490 | 100.0% | -                                       | - | -                                       | - |
| Debtors Age Analysis By Customer Group                                    |             |      |              |       |              |      |              |        |         |        |   |   |   |   |
| 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%   | -                                       | - | -                                       | - |
| Total By Customer Group   | 5 863       | 2.0% | 4 588        | 1.6%  | 5 241        | 1.8% | 276 798      | 94.6%  | 292 490 | 100.0% | -                                       | - | -                                       | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |         | 31 - 60 Days |        | 61 - 90 Days |       | Over 90 Days |        | Total   |        |
|----------------------------------|-------------|---------|--------------|--------|--------------|-------|--------------|--------|---------|--------|
|                                  | Amount      | %       | Amount       | %      | Amount       | %     | Amount       | %      | Amount  | %      |
| Creditor Age Analysis            |             |         |              |        |              |       |              |        |         |        |
| Bulk Electricity                 | -           | -       | -            | -      | -            | -     | -            | -      | -       | -      |
| Bulk Water                       | -           | -       | -            | -      | -            | -     | 17 525       | 100.0% | 17 525  | 10.8%  |
| 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                            | (25 078)    | (88.6%) | 24 466       | 86.4%  | 6 971        | 24.6% | 21 944       | 77.5%  | 28 305  | 17.5%  |
| Medical Aid deductions           | -           | -       | -            | -      | -            | -     | -            | -      | -       | -      |
| Total                            | (48 784)    | (30.1%) | 56 191       | 34.7%  | 6 980        | 4.3%  | 147 616      | 91.1%  | 162 003 | 100.0% |

Contact Details

|                         |                                   |              |
|-------------------------|-----------------------------------|--------------|
| Municipal Manager       | Mr Wilfred Musakawukhethi Nxumalo | 035 573 8615 |
| Chief Financial Officer | Mr Siphso 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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 247 188            | 90 243             | 36.5%                            | 72 817             | 29.5%                            | 163 061            | 66.0%  | 67 169             | 67.7%  | 8.4%                              |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Water                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Water Management                    | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Management                          | 680                | 191                | 28.1%                            | 180                | 26.4%                            | 370                | 54.5%  | 117                | 39.9%  | 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%                           | (640)              | (417.6%)                         | 501                | 326.9%                                       | -                  | -  | (100.0%)                          |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 245 802            | 43 969             | 17.9%                            | 72 505             | 29.5%                            | 116 475            | 47.4%  | 56 976             | 48.6%  | 27.3%                             |
| 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%  | -                  | -  | (100.0%)                          |
| 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%                                       | (55.5%)                           |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 1 386              | 46 274             |                                  | 312                |                                  | 46 586             |  | 10 194             |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 38 293             | 60 344             |                                  | 7 978              |                                  | 68 322             |  | 29 254             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 38 293             | 60 344             |                                  | 7 978              |                                  | 68 322             |  | 29 254             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 38 293             | 60 344             |                                  | 7 978              |                                  | 68 322             |  | 29 254             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 38 293             | 60 344             |                                  | 7 978              |                                  | 68 322             |  | 29 254             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25                         |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 42 895                          | 11 721                | 27.3%                                  | 22 078                | 51.5%                                  | 33 799                | 78.8%   | 24 629                | 87.1%   | (10.4%)                           |
| National Government  | 31 224                          | 10 394                | 33.3%                                  | 20 185                | 64.6%                                  | 30 579                | 97.9%   | 15 357                | 98.2%   | 31.4%                             |
| Provincial Government  | 870                             | 1 325                 | 152.3%                                 | 1 124                 | 129.3%                                 | 2 449                 | 281.6%  | -                     | -   | (100.0%)                          |
| District Municipality  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 32 093                          | 11 718                | 36.5%                                  | 21 309                | 66.4%                                  | 33 027                | 102.9%  | 15 357                | 89.0%   | 38.8%                             |
| Borrowing  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | 10 802                          | 2                     | -                                      | 769                   | 7.1%                                   | 771                   | 7.1%  | 9 272                 | 82.8%   | (91.7%)                           |
| Capital Expenditure Functional                                   | 42 895                          | 11 721                | 27.3%                                  | 22 078                | 51.5%                                  | 33 799                | 78.8%   | 24 629                | 87.1%   | (10.4%)                           |
| Municipal governance and administration                          | 6 984                           | 2                     | -                                      | 666                   | 9.5%                                   | 669                   | 9.6%  | 8 860                 | 107.1%  | (92.5%)                           |
| Executive and Council  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | 27.5%   | -                                 |
| Finance and administration                                       | 6 984                           | 2                     | -                                      | 666                   | 9.5%                                   | 669                   | 9.6%  | 8 860                 | 108.6%  | (92.5%)                           |
| Internal audit   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | 14 802                          | 6 245                 | 42.2%                                  | 15 397                | 104.0%                                 | 21 642                | 146.2%  | 5 595                 | 52.8%   | 175.2%                            |
| Community and Social Services                                    | 3 080                           | 2 036                 | 66.1%                                  | 10 832                | 351.7%                                 | 12 868                | 417.8%  | 3 848                 | 40.6%   | 181.5%                            |
| Sport And Recreation   | 11 334                          | 4 209                 | 37.1%                                  | 4 566                 | 40.3%                                  | 8 775                 | 77.4%   | 1 667                 | 446.1%  | 173.9%                            |
| Public Safety  | 388                             | -                     | -                                      | -                     | -                                      | -                     | -   | 81                    | 21.2%   | (100.0%)                          |
| Housing  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | 20 579                          | 5 473                 | 26.6%                                  | 5 998                 | 29.1%                                  | 11 471                | 55.7%   | 9 866                 | 104.7%  | (39.2%)                           |
| Planning and Development   | 1 320                           | 84                    | 6.3%                                   | 37                    | 2.8%                                   | 121                   | 9.1%  | 856                   | 71.8%   | (95.7%)                           |
| Road Transport   | 19 259                          | 5 390                 | 28.0%                                  | 5 961                 | 31.0%                                  | 11 351                | 58.9%   | 9 010                 | 109.3%  | (33.8%)                           |
| Environmental Protection   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 530                             | -                     | -                                      | 17                    | 3.1%                                   | 17                    | 3.1%  | 308                   | 74.7%   | (94.6%)                           |
| Energy sources   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Water Management   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Water Management   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Management   | 530                             | -                     | -                                      | 17                    | 3.1%                                   | 17                    | 3.1%  | 308                   | 74.7%   | (94.6%)                           |
| Other  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%)                                      | (1 683)            | -  | (2 969.8%)                     |
| Suppliers and employees                               | (220 819)          | 2 974              | (1.3%)                           | 48 299             | (21.9%)                          | 51 273             | (23.2%)                                      | (1 683)            | -  | (2 969.8%)                     |
| Finance charges                                       | (357)              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | (2 390)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 43 768             | 125 526            | 286.8%                           | 107 101            | 244.7%                           | 232 627            | 531.5%                                       | 185 791            | 368.5%                                       | (42.4%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (49 329)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (49 329)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (49 329)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%  | -                              |
| Net Cash from/(used) Financing Activities             | (893)              | (612)              | 68.5%                            | -                  | -                                | (612)              | 68.5%  | -                  | 50.0%  | -                              |
| Net Increase/(Decrease) in cash held                  | (6 454)            | 124 914            | (1 935.3%)                       | 107 101            | (1 659.4%)                       | 232 015            | (3 594.7%)                                   | 185 791            | 11 175.5%                                    | (42.4%)                        |
| Cash/cash equivalents at the year begin:              | 32 863             | -                  | -                                | 144 982            | 441.2%                           | -                  | -  | (16 219)           | -  | (993.9%)                       |
| 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 | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |        |              |      |              |       |              |        |        |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -      | -            | -    | -            | -     | -            | -      | -      | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -      | -            | -    | -            | -     | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 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           | -           | -      | -            | -    | -            | -     | -            | -      | -      | -      | -                                       | - | -  | - |
| 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 - Property Rental Debtors          | -           | -      | -            | -    | -            | -     | 144          | 100.0% | 144    | 4%     | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | 156         | 2.5%   | 140          | 2.3% | 140          | 2.3%  | 5 757        | 93.0%  | 6 193  | 17.4%  | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -      | -            | -    | -            | -     | -            | -      | -      | -      | -                                       | - | -  | - |
| Other   | (0)         | .2%    | -            | -    | (27)         | 24.2% | (84)         | 75.6%  | (111)  | (.3%)  | -                                       | - | -  | - |
| Total By Income Source  | 333         | .9%    | 2 524        | 7.1% | 1 829        | 5.1%  | 30 957       | 86.9%  | 35 643 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |        |              |      |              |       |              |        |        |        |   |   |  |   |
| 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%  | -                                       | - | -  | - |
| Total By Customer Group   | 333         | .9%    | 2 524        | 7.1% | 1 829        | 5.1%  | 30 957       | 86.9%  | 35 643 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

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: UMHATHUZE (KZN282)**  
**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<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 5 599 452          | 1 546 939          | 27.6%                            | 1 294 058          | 23.1%                            | 2 840 996          | 50.7%  | 1 133 786          | 53.0%  | 14.1%                             |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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            | 48.8%  | 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%                              | 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%                            |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 5 589 918          | 1 501 904          | 26.9%                            | 1 375 947          | 24.6%                            | 2 877 851          | 51.5%  | 1 249 790          | 51.9%  | 10.1%                             |
| 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            | 48.8%  | 126 190            | 61.0%  | (5.8%)                            |
| 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%                             |
| Surplus/(Deficit)   | 9 534              | 45 035             |                                  | (81 889)           |                                  | (36 854)           |  | (116 004)          |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 219 003            | 91 018             | 41.6%                            | 44 998             | 20.5%                            | 136 015            | 62.1%  | 23 549             | 43.6%  | 91.1%                             |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 228 537            | 136 052            |                                  | (36 892)           |                                  | 99 161             |  | (92 455)           |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 228 537            | 136 052            |                                  | (36 892)           |                                  | 99 161             |  | (92 455)           |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 228 537            | 136 052            |                                  | (36 892)           |                                  | 99 161             |  | (92 455)           |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 228 537            | 136 052            |                                  | (36 892)           |                                  | 99 161             |  | (92 455)           |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25                         |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                 |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance   | 610 994                         | 137 066               | 22.4%                                  | 142 917               | 23.4%                                  | 279 983               | 45.8%   | 266 757               | 57.4%   | (46.4%)                           |
| 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 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                  | 219 003                         | 82 641                | 37.7%                                  | 47 261                | 21.6%                                  | 129 902               | 59.3%   | 62 630                | 57.5%   | (24.5%)                           |
| 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%)                           |
| Capital Expenditure Functional                                  | 610 994                         | 137 066               | 22.4%                                  | 142 917               | 23.4%                                  | 279 983               | 45.8%   | 266 757               | 57.4%   | (46.4%)                           |
| Municipal governance and administration                         | 58 787                          | -                     | -                                      | 5 118                 | 8.7%                                   | 5 118                 | 8.7%  | 801                   | 22.8%   | 538.6%                            |
| 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                     | 32 483                          | 12 030                | 37.0%                                  | 867                   | 2.7%                                   | 12 897                | 39.7%   | 63 927                | 77.0%   | (98.6%)                           |
| 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                             | 104 276                         | 34 294                | 32.9%                                  | 38 698                | 37.1%                                  | 72 983                | 70.0%   | 32 785                | 30.4%   | 18.0%                             |
| 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%)                          |
| Trading Services  | 403 049                         | 90 742                | 22.5%                                  | 93 018                | 23.1%                                  | 183 759               | 45.6%   | 165 814               | 66.8%   | (43.9%)                           |
| 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%                             |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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  | 754 886            | 150 258            | 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%                            | (1 166 278)        | 26.1%                            | (2 536 622)        | 56.8%  | (976 221)          | 54.2%  | 19.5%                          |
| Finance charges                                       | (178 624)          | -                  | -                                | (94 957)           | 53.1%                            | (94 957)           | 53.1%  | (80 381)           | 61.6%  | 18.1%                          |
| Transfers and grants                                  | (7 582)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 700 101            | 230 357            | 32.9%                            | 103 646            | 14.8%                            | 334 003            | 47.7%  | 140 729            | 34.5%  | (26.4%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%)                        |
| Net Cash from(used) Investing Activities              | (702 643)          | (196 062)          | 27.9%                            | (168 260)          | 23.9%                            | (364 322)          | 51.9%  | (250 470)          | 53.7%  | (32.8%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%)                       |
| Net Cash from(used) Financing Activities              | 198 219            | 200 000            | 100.9%                           | (96 412)           | (48.6%)                          | 103 588            | 52.3%  | -                  | -  | (100.0%)                       |
| Net Increase/(Decrease) in cash held                  | 195 677            | 234 296            | 119.7%                           | (161 027)          | (82.3%)                          | 73 269             | 37.4%  | (109 741)          | (185.6%)                                     | 46.7%                          |
| 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                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |       |              |       |         |        |   |   |  |   |
| 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%  | 17 782       | 57.4% | 30 969  | 3.4%   | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water 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%   | -                                       | - | -  | - |
| Total By Income Source  | 407 710     | 45.3% | 29 682       | 3.3% | 23 292       | 2.6%  | 438 527      | 48.8% | 899 211 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |       |              |       |         |        |   |   |  |   |
| 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%   | -                                       | - | -  | - |
| Total By Customer Group   | 407 710     | 45.3% | 29 682       | 3.3% | 23 292       | 2.6%  | 438 527      | 48.8% | 899 211 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |        | 31 - 60 Days |   | 61 - 90 Days |   | Over 90 Days |   | Total   |        |
|----------------------------------|-------------|--------|--------------|---|--------------|---|--------------|---|---------|--------|
|                                  | Amount      | %      | Amount       | % | Amount       | % | Amount       | % | Amount  | %      |
| Creditor Age Analysis            |             |        |              |   |              |   |              |   |         |        |
| Bulk Electricity                 | 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           | -           | -      | -            | - | -            | - | -            | - | -       | -      |
| Total                            | 197 516     | 100.0% | -            | - | -            | - | -            | - | 197 516 | 100.0% |

Contact Details

|                         |                   |              |
|-------------------------|-------------------|--------------|
| Municipal Manager       |                   |              |
| Chief Financial Officer | Mr Mxolisi Kunene | 035 907 5090 |

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 503 694            | 196 709            | 39.1%                            | 141 107            | 28.0%                            | 337 815            | 67.1%  | 132 764            | 66.9%  | 6.3%                              |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%                                       | -                  | 16.4%  | (100.0%)                          |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                | 6.3%   | (100.0%)                          |
| Other Gains   | 5 000              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 540 895            | 125 962            | 23.3%                            | 124 249            | 23.0%                            | 250 212            | 46.3%  | 130 738            | 49.2%  | (5.0%)                            |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (37 201)           | 70 746             |                                  | 16 857             |                                  | 87 603             |  | 2 026              |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 55 190             | 17 632             | 31.9%                            | 12 634             | 22.9%                            | 30 266             | 54.8%  | 30 828             | 55.8%  | (59.0%)                           |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 17 989             | 88 378             |                                  | 29 492             |                                  | 117 870            |  | 32 854             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 17 989             | 88 378             |                                  | 29 492             |                                  | 117 870            |  | 32 854             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 17 989             | 88 378             |                                  | 29 492             |                                  | 117 870            |  | 32 854             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 17 989             | 88 378             |                                  | 29 492             |                                  | 117 870            |  | 32 854             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 66 090             | 17 013             | 25.7%                            | 16 521             | 25.0%                            | 33 534             | 50.7%  | 48 897             | 50.3%  | (66.2%)                           |
| National Government  | 54 190             | 15 090             | 27.8%                            | 11 576             | 21.4%                            | 26 666             | 49.2%  | 27 600             | 52.0%  | (58.1%)                           |
| Provincial Government  | 1 000              | -                  | -                                | 966                | 96.6%                            | 966                | 96.6%  | -                  | -  | (100.0%)                          |
| District Municipality  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | 55 190             | 15 090             | 27.3%                            | 12 542             | 22.7%                            | 27 632             | 50.1%  | 27 600             | 49.7%  | (54.6%)                           |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | 19 743             | 65.8%  | (100.0%)                          |
| Internally generated funds                                       | 10 900             | 1 923              | 17.6%                            | 3 980              | 36.5%                            | 5 902              | 54.1%  | 1 554              | 19.8%  | 156.1%                            |
| Capital Expenditure Functional                                   | 66 090             | 17 013             | 25.7%                            | 16 521             | 25.0%                            | 33 534             | 50.7%  | 48 897             | 50.3%  | (66.2%)                           |
| Municipal governance and administration                          | 1 840              | -                  | -                                | 33                 | 1.8%                             | 33                 | 1.8%   | (1)                | 7.3%   | (2 852.4%)                        |
| Executive and Council  | -                  | -                  | -                                | -                  | -                                | 33                 | 1.8%   | (0)                | 2.1%   | (100.0%)                          |
| Finance and administration                                       | 1 840              | -                  | -                                | 33                 | 1.8%                             | 33                 | 1.8%   | (1)                | 12.5%  | (4 492.8%)                        |
| Internal audit   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                      | 34 750             | 7 102              | 20.4%                            | 5 182              | 14.9%                            | 12 284             | 35.4%  | 8 392              | 31.8%  | (38.2%)                           |
| Community and Social Services                                    | 13 700             | 1 786              | 13.0%                            | 3 345              | 24.4%                            | 5 131              | 37.5%  | 2 571              | 35.4%  | 30.1%                             |
| Sport And Recreation   | 21 050             | 5 316              | 25.3%                            | 1 837              | 8.7%                             | 7 153              | 34.0%  | 5 821              | 29.9%  | (68.4%)                           |
| Public Safety  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                              | 22 500             | 9 911              | 44.0%                            | 7 383              | 32.8%                            | 17 294             | 76.9%  | 39 545             | 62.0%  | (81.3%)                           |
| Planning and Development   | 1 054              | -                  | -                                | 989                | 93.8%                            | 989                | 93.8%  | -                  | -  | (100.0%)                          |
| Road Transport   | 21 446             | 9 911              | 46.2%                            | 6 395              | 29.8%                            | 16 306             | 76.0%  | 39 545             | 66.4%  | (83.8%)                           |
| Environmental Protection   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | 7 000              | -                  | -                                | 3 923              | 56.0%                            | 3 923              | 56.0%  | 962                | 41.3%  | 307.9%                            |
| Energy sources   | -                  | -                  | -                                | -                  | -                                | -                  | -  | 962                | 48.9%  | (100.0%)                          |
| Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management   | 7 000              | -                  | -                                | 3 923              | 56.0%                            | 3 923              | 56.0%  | -                  | -  | (100.0%)                          |
| Other  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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  | 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%  | 4.9%                           |
| 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              | 23.6%  | -                  | -  | (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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | 87.0%  | -                              |
| 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         | %             | 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 Water 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           | .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>-</b>                                | <b>-</b> | <b>-</b>                                 | <b>-</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         | 66.9%        | 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> | <b>-</b>                                | <b>-</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                  | -           | -            | -            | -            | -            | -        | -            | -            | -          | -             |
| 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 Mgothozi | 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**

|   | 2024/25                         |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 200 231                         | 72 168                | 36.0%                                  | 51 390                | 25.7%                                  | 123 558               | 61.7%   | 52 833                | 61.5%   | (2.7%)                            |
| Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                   | -   | (59.9%)                           |
| 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%  | (85.4%)                           |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 187 370                         | 56 707                | 30.3%                                  | 66 627                | 35.6%                                  | 123 334               | 65.8%   | 54 218                | 61.3%   | 22.9%                             |
| 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | 12 861                          | 15 461                |  | (15 237)              |  | 224                   |   | (1 385)               |   |                                   |
| 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)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 39 199                          | 24 938                |  | (10 305)              |  | 14 633                |   | 5 963                 |   |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 39 199                          | 24 938                |  | (10 305)              |  | 14 633                |   | 5 963                 |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 39 199                          | 24 938                |  | (10 305)              |  | 14 633                |   | 5 963                 |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 39 199                          | 24 938                |  | (10 305)              |  | 14 633                |   | 5 963                 |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                 |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance   | 30 720             | 9 842              | 32.0%                            | 5 918              | 19.3%                            | 15 760             | 51.3%  | 6 567              | 46.0%  | (9.9%)                            |
| National Government   | 22 903             | 9 782              | 42.7%                            | 4 712              | 20.6%                            | 14 493             | 63.3%  | 5 869              | 51.7%  | (19.7%)                           |
| Provincial Government   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| District Municipality   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                  | 22 903             | 9 782              | 42.7%                            | 4 712              | 20.6%                            | 14 493             | 63.3%  | 5 869              | 51.7%  | (19.7%)                           |
| Borrowing   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                      | 7 817              | 60                 | .8%                              | 1 207              | 15.4%                            | 1 267              | 16.2%  | 698                | 17.8%  | 72.9%                             |
| Capital Expenditure Functional                                  | 30 720             | 9 842              | 32.0%                            | 5 918              | 19.3%                            | 15 760             | 51.3%  | 6 567              | 46.0%  | (9.9%)                            |
| Municipal governance and administration                         | 2 209              | 40                 | 1.8%                             | 239                | 10.8%                            | 279                | 12.6%  | -                  | -  | (100.0%)                          |
| Executive and Council   | 939                | -                  | -                                | 16                 | 1.7%                             | 16                 | 1.7%   | -                  | -  | (100.0%)                          |
| Finance and administration                                      | 1 270              | 40                 | 3.2%                             | 223                | 17.6%                            | 263                | 20.7%  | -                  | -  | (100.0%)                          |
| Internal audit  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                     | 1 351              | -                  | -                                | 100                | 7.4%                             | 100                | 7.4%   | 351                | 62.5%  | (71.4%)                           |
| Community and Social Services                                   | 1 290              | -                  | -                                | 100                | 7.8%                             | 100                | 7.8%   | 351                | 71.0%  | (71.4%)                           |
| Sport And Recreation  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Public Safety   | 61                 | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                             | 19 162             | 4 839              | 25.3%                            | 6 440              | 33.6%                            | 11 279             | 58.9%  | 6 217              | 62.1%  | 3.6%                              |
| Planning and Development  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Road Transport  | 19 162             | 4 839              | 25.3%                            | 6 440              | 33.6%                            | 11 279             | 58.9%  | 6 217              | 62.1%  | 3.6%                              |
| Environmental Protection  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services  | 7 998              | 4 962              | 62.0%                            | (860)              | (10.8%)                          | 4 102              | 51.3%  | -                  | 24.6%  | (100.0%)                          |
| Energy sources  | 6 346              | 4 962              | 78.2%                            | (860)              | (13.6%)                          | 4 102              | 64.6%  | -                  | 27.1%  | (100.0%)                          |
| Water Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management  | 1 652              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 222 294            | 7 439              | 3.3%                             | 432                | .2%                              | 7 871              | 3.5%   | 129 617            | 59.5%  | (99.7%)                        |
| 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)              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 52 842             | (7 783)            | (14.7%)                          | (19 734)           | (37.3%)                          | (27 516)           | (52.1%)                                      | 11 699             | 22.5%  | (268.7%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%)                        |
| Net Cash from(used) Investing Activities              | (33 228)           | 2                  | -                                | 2                  | -                                | 3                  | -  | 16                 | (.3%)  | (90.4%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 19 614             | (7 781)            | (39.7%)                          | (19 732)           | (100.6%)                         | (27 513)           | (140.3%)                                     | 11 715             | 80.9%  | (268.4%)                       |
| 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 ito Council Policy |   |
|---|-------------|-------|--------------|------|--------------|------|--------------|--------|--------|--------|---|---|--|---|
|   | Amount      | %     | Amount       | %    | Amount       | %    | Amount       | %      | Amount | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |        |        |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -    | -            | -    | -            | -      | -      | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 1 942       | 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 Water 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 | -           | -     | -            | -    | -            | -    | -            | 100.0% | 1      | -      | -                                       | - | -  | - |
| Other   | -           | -     | -            | -    | -            | -    | 1            | -      | -      | -      | -                                       | - | -  | - |
| Total By Income Source  | 3 375       | 7.3%  | 1 177        | 2.6% | 1 162        | 2.5% | 40 317       | 87.6%  | 46 031 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |        |        |        |   |   |  |   |
| 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%   | -                                       | - | -  | - |
| Total By Customer Group   | 3 375       | 7.3%  | 1 177        | 2.6% | 1 162        | 2.5% | 40 317       | 87.6%  | 46 031 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |       | 31 - 60 Days |       | 61 - 90 Days |       | Over 90 Days |       | Total  |        |
|----------------------------------|-------------|-------|--------------|-------|--------------|-------|--------------|-------|--------|--------|
|                                  | Amount      | %     | Amount       | %     | Amount       | %     | Amount       | %     | Amount | %      |
| Creditor Age Analysis            |             |       |              |       |              |       |              |       |        |        |
| Bulk Electricity                 | 2 355       | 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           | -           | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| Total                            | 10 712      | 15.8% | 8 358        | 12.3% | 317          | .5%   | 48 420       | 71.4% | 67 807 | 100.0% |

Contact Details

|                         |                 |              |
|-------------------------|-----------------|--------------|
| Municipal Manager       | Mr Z S Mthethwa | 035 450 2082 |
| Chief Financial Officer | Mr Mr N.M Myeni | 035 450 2082 |

Source Local Government Database

1. All figures in this report are unaudited.



**KWAZULU-NATAL: NKANDLA (KZN286)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

|   | 2024/25                      |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2024/25 to Q2 of 2024/25 |
|---|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
|   | Budget<br>Main appropriation | First Quarter      |                                  | Second Quarter     |                                  | Year to Date       |  | Second Quarter     |  |                                |
|   |                              | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                |
| R thousands   |                              |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Operating Revenue and Expenditure                           |                              |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Operating Revenue   | 228 101                      | 83 038             | 36.4%                            | 68 522             | 30.0%                            | 151 560            | 66.4%  | 65 383             | 58.1%  | 4.8%                           |
| Exchange Revenue  |                              |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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                 | 26.5%                            | 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%                          |
| Non-Exchange Revenue  |                              |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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  | 884                          | 7 399              | 837.2%                           | 3 696              | 418.2%                           | 11 095             | 1 255.3%                                     | 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   | -                            | -                  | -                                | -                  | -                                | -                  | -  | 23                 | 54.9%  | (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                                     | -                            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Operating Expenditure                                       | 220 062                      | 54 875             | 24.9%                            | 52 325             | 23.8%                            | 107 200            | 48.7%  | 54 476             | 41.2%  | (3.9%)                         |
| 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  | -                            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Surplus/(Deficit)   | 8 039                        | 28 163             |                                  | 16 197             |                                  | 44 360             |  | 10 907             |  |                                |
| 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)                 | -                            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Surplus/(Deficit) after capital transfers and contributions | 42 963                       | 31 772             |                                  | 27 119             |                                  | 58 891             |  | 22 141             |  |                                |
| Income Tax  | -                            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Surplus/(Deficit) after income tax                          | 42 963                       | 31 772             |                                  | 27 119             |                                  | 58 891             |  | 22 141             |  |                                |
| Share of Surplus/Deficit attributable to Joint Venture      | -                            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Share of Surplus/Deficit attributable to Minorities         | -                            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Surplus/(Deficit) attributable to municipality              | 42 963                       | 31 772             |                                  | 27 119             |                                  | 58 891             |  | 22 141             |  |                                |
| Share of Surplus/Deficit attributable to Associate          | -                            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Intercompany/Parent subsidiary transactions                 | -                            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Surplus/(Deficit) for the year                              | 42 963                       | 31 772             |                                  | 27 119             |                                  | 58 891             |  | 22 141             |  |                                |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                 |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance   | 34 164             | 3 242              | 9.5%                             | 10 838             | 31.7%                            | 14 079             | 41.2%  | 10 009             | 43.4%  | 8.3%                              |
| 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 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                  | 30 499             | 3 242              | 10.6%                            | 9 680              | 31.7%                            | 12 921             | 42.4%  | 9 479              | 51.5%  | 2.1%                              |
| Borrowing   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                      | 3 665              | -                  | -                                | 1 158              | 31.6%                            | 1 158              | 31.6%  | 530                | 6.7%   | 118.5%                            |
| Capital Expenditure Functional                                  | 34 164             | 3 242              | 9.5%                             | 10 838             | 31.7%                            | 14 079             | 41.2%  | 10 009             | 43.4%  | 8.3%                              |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                     | 2 157              | -                  | -                                | -                  | -                                | -                  | -  | 646                | 36.2%  | (100.0%)                          |
| Community and Social Services                                   | 1 915              | -                  | -                                | -                  | -                                | -                  | -  | 646                | 32.4%  | (100.0%)                          |
| Sport And Recreation  | 242                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Public Safety   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                             | 22 190             | 1 966              | 8.9%                             | 5 792              | 26.1%                            | 7 758              | 35.0%  | 3 575              | 49.6%  | 62.0%                             |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services  | 9 251              | 1 275              | 13.8%                            | 3 888              | 42.0%                            | 5 163              | 55.8%  | 5 368              | 47.0%  | (27.6%)                           |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%  | (54.6%)                        |
| 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)           | 29.6%                            | (53 108)           | 25.0%                            | (116 404)          | 54.7%  | (49 749)           | 52.3%  | 6.8%                           |
| Finance charges                                       | (63)               | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | (1 300)            | -                  | -                                | (393)              | 30.2%                            | (393)              | 30.2%  | -                  | -  | (100.0%)                       |
| Net Cash from(used) Operating Activities              | 52 831             | 28 202             | 53.4%                            | 15 078             | 28.5%                            | 43 279             | 81.9%  | 35 346             | 149.6%                                       | (57.3%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%)                         |
| Net Cash from(used) Investing Activities              | (39 290)           | (5 695)            | 14.5%                            | (11 132)           | 28.3%                            | (16 827)           | 42.8%  | (11 361)           | 43.1%  | (2.0%)                         |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 13 541             | 22 507             | 166.2%                           | 3 946              | 29.1%                            | 26 453             | 195.4%                                       | 23 985             | (491.7%)                                     | (83.5%)                        |
| Cash/cash equivalents at the year begin:              | 21 135             | 5 099              | 24.1%                            | 27 606             | 130.6%                           | 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 | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |        |        |        |   |   |  |   |
| 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       | 75.8%  | 66 068 | 66.1%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | -     | -            | -    | -            | -    | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 154         | 2.0%  | 145          | 1.9% | 138          | 1.8% | 7 257        | 94.3%  | 7 694  | 7.8%   | -                                       | - | -  | - |
| 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)   | -      | -                                       | - | -  | - |
| Total By Income Source  | 6 939       | 7.0%  | 5 810        | 5.9% | 5 665        | 5.8% | 80 093       | 81.3%  | 98 507 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |        |        |        |   |   |  |   |
| 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%  | -                                       | - | -  | - |
| Total By Customer Group   | 6 939       | 7.0%  | 5 810        | 5.9% | 5 665        | 5.8% | 80 093       | 81.3%  | 98 507 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

|   | 2024/25                         |                       |  |                       |  |                       |   |                       | 2023/24   |          | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |          |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |          |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| Operating Revenue   | 917 967                         | 343 508               | 37.4%                                  | 292 019               | 31.8%                                  | 635 526               | 69.2%   | 280 933               | 70.8%   | 3.9%     |                                   |
| Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| 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                             | 99                    | 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%    |                                   |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |          |                                   |
| 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   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Discontinued Operations                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | 0                     | -   | (100.0%) |                                   |
| Operating Expenditure                                       | 1 192 769                       | 263 918               | 22.1%                                  | 279 574               | 23.4%                                  | 543 491               | 45.6%   | 246 646               | 48.5%   | 13.4%    |                                   |
| Employee related costs                                      | 416 355                         | 80 815                | 19.4%                                  | 87 750                | 21.1%                                  | 168 566               | 40.5%   | 81 557                | 44.4%   | 7.6%     |                                   |
| 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                   | 16.3%                                  | 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%) |                                   |
| Surplus/(Deficit)   | (274 803)                       | 79 590                |  | 12 445                |  | 92 035                |   | 34 288                |   |          |                                   |
| 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)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) after capital transfers and contributions | 216 613                         | 189 667               |  | 153 821               |  | 343 488               |   | 207 379               |   |          |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) after income tax                          | 216 613                         | 189 667               |  | 153 821               |  | 343 488               |   | 207 379               |   |          |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) attributable to municipality              | 216 613                         | 189 667               |  | 153 821               |  | 343 488               |   | 207 379               |   |          |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -        |                                   |
| Surplus/(Deficit) for the year                              | 216 613                         | 189 667               |  | 153 821               |  | 343 488               |   | 207 379               |   |          |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 465 008            | 108 118            | 23.3%                            | 125 520            | 27.0%                            | 233 639            | 50.2%  | 152 308            | 53.9%  | (17.6%)                           |
| National Government  | 427 318            | 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 Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | 427 318            | 95 719             | 22.4%                            | 122 936            | 28.8%                            | 218 654            | 51.2%  | 150 517            | 55.1%  | (18.3%)                           |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                       | 37 690             | 12 399             | 32.9%                            | 2 585              | 6.9%                             | 14 984             | 39.8%  | 1 790              | 39.1%  | 44.4%                             |
| Capital Expenditure Functional                                   | 465 008            | 108 118            | 23.3%                            | 125 520            | 27.0%                            | 233 639            | 50.2%  | 152 308            | 53.9%  | (17.6%)                           |
| 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%                              | 3                  | .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                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                      | 860                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Social Services                                    | 860                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Sport And Recreation   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Public Safety  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                              | 1 550              | -                  | -                                | 34                 | 2.2%                             | 34                 | 2.2%   | 27                 | 1.0%   | 27.3%                             |
| Planning and Development   | 1 500              | -                  | -                                | -                  | -                                | -                  | -  | 8                  | .3%  | (100.0%)                          |
| Road Transport   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Environmental Protection   | 50                 | -                  | -                                | 34                 | 67.5%                            | 34                 | 67.5%  | 19                 | 37.0%  | 82.4%                             |
| Trading Services   | 458 798            | 107 705            | 23.5%                            | 125 423            | 27.3%                            | 233 128            | 50.8%  | 151 988            | 54.8%  | (17.5%)                           |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%  | 3.9%                           |
| 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)          | 99.9%  | 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)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 466 479            | 999 728            | 214.3%                           | 909 245            | 194.9%                           | 1 908 973          | 409.2%                                       | 463 233            | 163.9%                                       | 96.3%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%)                        |
| Net Cash from(used) Investing Activities              | (465 008)          | (108 118)          | 23.3%                            | (125 520)          | 27.0%                            | (233 639)          | 50.2%  | (152 308)          | 53.9%  | (17.6%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 1 471              | 891 610            | 60 609.8%                        | 783 724            | 53 275.9%                        | 1 675 334          | 113 885.7%                                   | 310 925            | 861.8%                                       | 152.1%                         |
| 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  | %      | Amount                                  | % | Amount                                   | %     |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |      |              |       |         |        |   |   |  |       |
| 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 | -           | -     | -            | -     | -            | -    | -            | -     | -       | -      | -                                       | - | -  | -     |
| Other   | 3 020       | 19.9% | 1 536        | 10.1% | 588          | 3.9% | 10 057       | 66.2% | 15 201  | 11.7%  | -                                       | - | 3 926                                    | 25.8% |
| Total By Income Source  | 9 548       | 7.4%  | 6 120        | 4.7%  | 3 897        | 3.0% | 109 950      | 84.9% | 129 515 | 100.0% | -                                       | - | 45 704                                   | 35.3% |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |      |              |       |         |        |   |   |  |       |
| 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%    | -                                       | - | -  | -     |
| Total By Customer Group   | 9 548       | 7.4%  | 6 120        | 4.7%  | 3 897        | 3.0% | 109 950      | 84.9% | 129 515 | 100.0% | -                                       | - | 45 704                                   | 35.3% |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |        | 31 - 60 Days |       | 61 - 90 Days |   | Over 90 Days |      | Total  |        |
|----------------------------------|-------------|--------|--------------|-------|--------------|---|--------------|------|--------|--------|
|                                  | Amount      | %      | Amount       | %     | Amount       | % | Amount       | %    | Amount | %      |
| Creditor Age Analysis            |             |        |              |       |              |   |              |      |        |        |
| Bulk Electricity                 | -           | -      | -            | -     | -            | - | -            | -    | -      | -      |
| Bulk Water                       | 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           | -           | -      | -            | -     | -            | - | -            | -    | -      | -      |
| Total                            | 60 709      | 96.2%  | 1 990        | 3.2%  | -            | - | 399          | .6%  | 63 098 | 100.0% |

Contact Details

|                         |                            |              |
|-------------------------|----------------------------|--------------|
| Municipal Manager       | Mr Philemon Philani Sibiya | 035 799 2501 |
| Chief Financial Officer | Mrs Cheryl Reddy           | 035 799 2508 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MANDENI (KZN291)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 447 101            | 168 535            | 37.7%                            | 167 767            | 37.5%                            | 336 302            | 75.2%  | 117 457            | 68.0%  | 42.8%                             |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                            | 963                | 354                | 36.7%                            | 251                | 26.1%                            | 605                | 62.8%  | 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                | 45.8%  | 537                | 345.0%                                       | (17.0%)                           |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 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%                            | 7 867              | 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 43 830             | 87 787             |                                  | 46 467             |                                  | 134 255            |  | 16 145             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 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         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 43 830             | 87 787             |                                  | 46 467             |                                  | 134 255            |  | 16 145             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 43 830             | 87 787             |                                  | 46 467             |                                  | 134 255            |  | 16 145             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                 |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%                            | (221 749)          | (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%)                        |
| Capital Expenditure Functional                                  | 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%)                          | (144 058)          | (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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%                            | (371 952)          | (935.5%)                         | (358 351)          | (901.3%)                                     | -                  | 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                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 46 040             | 59 094             | 128.4%                           | (1 459 550)        | (3 170.2%)                       | (1 400 456)        | (3 041.8%)                                   | 183 222            | 428.5%                                       | (896.6%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (146 740)          | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (146 740)          | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (146 740)          | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | 80                 | -                                | (274)              | -                                | (194)              | -  | 42                 | -  | (745.8%)                       |
| Net Increase/(Decrease) in cash held                  | (100 700)          | 59 174             | (58.8%)                          | (1 459 824)        | 1 449.7%                         | (1 400 650)        | 1 390.9%                                     | 183 264            | (349.5%)                                     | (896.6%)                       |
| 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                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |       |              |       |         |        |   |   |  |   |
| 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      | 95.8% | 141 193 | 53.5%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | -     | -            | -    | -            | -     | -            | -     | -       | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water 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%   | -                                       | - | -  | - |
| Total By Income Source  | 9 157       | 3.5%  | 3 454        | 1.3% | 3 137        | 1.2%  | 248 141      | 94.0% | 263 889 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |       |              |       |         |        |   |   |  |   |
| 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  | 17.6%  | -                                       | - | -  | - |
| 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%   | -                                       | - | -  | - |
| Total By Customer Group   | 9 157       | 3.5%  | 3 454        | 1.3% | 3 137        | 1.2%  | 248 141      | 94.0% | 263 889 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                         |                       |              |
|-------------------------|-----------------------|--------------|
| Municipal Manager       | Mr 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**

|   | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   |                       | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 2 716 201             | 609 003               | 22.4%                                  | 703 324               | 25.9%                                  | 1 312 326             | 48.3%   | 661 469               | 47.6%   | 6.3%                              |
| Exchange Revenue  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| 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   | 14 689                | 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%                            |
| Non-Exchange Revenue  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| 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%   | 9.0%                              |
| 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                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 2 716 137             | 624 736               | 23.0%                                  | 678 520               | 25.0%                                  | 1 303 256             | 48.0%   | 597 558               | 44.6%   | 13.5%                             |
| 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                 | 38.9%   | (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                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | 64                    | (15 733)              |  | 24 803                |  | 9 070                 |   | 63 911                |   |                                   |
| 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                   | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 79 364                | 60 598                |  | 129 530               |  | 190 128               |   | 260 307               |   |                                   |
| Income Tax  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 79 364                | 60 598                |  | 129 530               |  | 190 128               |   | 260 307               |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 79 364                | 60 598                |  | 129 530               |  | 190 128               |   | 260 307               |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 79 364                | 60 598                |  | 129 530               |  | 190 128               |   | 260 307               |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 328 573            | 100 905            | 30.7%                            | 179 286            | 54.6%                            | 280 192            | 85.3%  | 248 110            | 32.6%  | (27.7%)                           |
| National Government  | 66 126             | 74 825             | 113.2%                           | 103 600            | 156.7%                           | 178 425            | 269.8%                                       | 183 274            | 30.5%  | (43.5%)                           |
| Provincial Government  | 3 255              | 2                  | .1%                              | -                  | -                                | 2                  | .1%  | 7                  | 3.7%   | (100.0%)                          |
| District Municipality  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | 69 381             | 74 827             | 107.8%                           | 103 600            | 149.3%                           | 178 427            | 257.2%                                       | 183 281            | 30.5%  | (43.5%)                           |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                       | 259 192            | 26 078             | 10.1%                            | 75 686             | 29.2%                            | 101 765            | 39.3%  | 64 829             | 43.6%  | 16.7%                             |
| Capital Expenditure Functional                                   | 328 573            | 100 905            | 30.7%                            | 179 286            | 54.6%                            | 280 192            | 85.3%  | 248 110            | 32.6%  | (27.7%)                           |
| Municipal governance and administration                          | 44 051             | 1 749              | 4.0%                             | 11 882             | 27.0%                            | 13 631             | 30.9%  | 6 505              | 33.5%  | 82.7%                             |
| Executive and Council  | 24 296             | 1 202              | 4.9%                             | 8 597              | 35.4%                            | 9 799              | 40.3%  | 402                | 3.9%   | 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                      | 50 277             | 1 901              | 3.8%                             | 16 486             | 32.8%                            | 18 387             | 36.6%  | 12 863             | 26.3%  | 28.2%                             |
| 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%  | 7 881.8%                          |
| Health   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                              | 106 037            | 69 039             | 65.1%                            | 102 507            | 96.7%                            | 171 546            | 161.8%                                       | 179 763            | 30.0%  | (43.0%)                           |
| 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            | 188.3%                                       | 179 559            | 30.1%  | (42.9%)                           |
| Environmental Protection   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | 128 207            | 28 216             | 22.0%                            | 48 411             | 37.8%                            | 76 627             | 59.8%  | 48 979             | 46.6%  | (1.2%)                            |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 2 784 275          | 769 797            | 27.6%                            | 825 928            | 29.7%                            | 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%  | 118 319            | 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)        | (286 078)          | 11.6%                            | (531 787)          | 21.6%                            | (817 866)          | 33.2%  | (2 902 383)        | 129.1%                                       | (81.7%)                        |
| Finance charges                                       | (15 989)           | (236)              | 1.5%                             | (7 846)            | 49.1%                            | (8 084)            | 50.6%  | (6 240)            | 38.9%  | (4.8%)                         |
| Transfers and grants                                  | (17 351)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 289 162            | 483 480            | 167.2%                           | 286 295            | 99.0%                            | 769 775            | 266.2%                                       | (2 079 085)        | (100.4%)                                     | (113.8%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%)                        |
| Net Cash from(used) Investing Activities              | (328 573)          | (125 147)          | 38.1%                            | (199 302)          | 60.7%                            | (324 449)          | 98.7%  | (266 916)          | 36.5%  | (25.3%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | (12 498)           | 7                  | (.1%)                            | 21                 | (.2%)                            | 27                 | (.2%)  | 11                 | -.1%   | 96.6%                          |
| Net Increase/(Decrease) in cash held                  | (51 909)           | 358 340            | (690.3%)                         | 87 013             | (167.6%)                         | 445 353            | (858.0%)                                     | (2 345 991)        | (386.8%)                                     | (103.7%)                       |
| Cash/cash equivalents at the year begin:              | 1 142 916          | 1 437 299          | 125.8%                           | 1 794 069          | 157.0%                           | 1 437 299          | 125.8%                                       | 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  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |       |         |        |   |   |  |   |
| 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 Water Management           | 4 646       | 15.5% | 1 884        | 6.3% | 1 182        | 3.9% | 22 263       | 74.3% | 29 975  | 5.9%   | -                                       | - | -  | - |
| 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%   | -                                       | - | -  | - |
| Total By Income Source  | 111 807     | 22.0% | 29 634       | 5.8% | 18 527       | 3.6% | 349 013      | 68.6% | 508 982 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |       |         |        |   |   |  |   |
| 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       | 62.9% | 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   | -           | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Total By Customer Group   | 111 807     | 22.0% | 29 634       | 5.8% | 18 527       | 3.6% | 349 013      | 68.6% | 508 982 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |       | 31 - 60 Days |       | 61 - 90 Days |      | Over 90 Days |        | Total  |        |
|----------------------------------|-------------|-------|--------------|-------|--------------|------|--------------|--------|--------|--------|
|                                  | Amount      | %     | Amount       | %     | Amount       | %    | Amount       | %      | Amount | %      |
| Creditor Age Analysis            |             |       |              |       |              |      |              |        |        |        |
| Bulk Electricity                 | -           | -     | -            | -     | -            | -    | -            | -      | -      | -      |
| Bulk Water                       | -           | -     | -            | -     | -            | -    | -            | -      | -      | -      |
| PAYE deductions                  | -           | -     | -            | -     | -            | -    | -            | -      | -      | -      |
| VAT (output less input)          | -           | -     | -            | -     | -            | -    | 39           | 100.0% | 39     | .3%    |
| Pensions / Retirement deductions | 111         | 87.4% | 2            | 1.4%  | -            | -    | 14           | 11.2%  | 127    | 1.0%   |
| Loan repayments                  | -           | -     | -            | -     | -            | -    | -            | -      | -      | -      |
| Trade Creditors                  | 9 124       | 72.4% | 2 782        | 22.1% | 533          | 4.2% | 162          | 1.3%   | 12 601 | 98.7%  |
| Auditor-General                  | -           | -     | -            | -     | -            | -    | -            | -      | -      | -      |
| Medical Aid deductions           | -           | -     | -            | -     | -            | -    | -            | -      | -      | -      |
| Total                            | 9 235       | 72.3% | 2 784        | 21.8% | 533          | 4.2% | 215          | 1.7%   | 12 767 | 100.0% |

Contact Details

|                         |                      |              |
|-------------------------|----------------------|--------------|
| Municipal Manager       | Mr Nhlanhla Mdaikane | 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**

|   | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 262 111               | 110 796               | 42.3%                                  | 79 662                | 30.4%                                  | 190 458               | 72.7%   | 70 575                | 75.9%   | 12.9%                             |
| Exchange Revenue  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                 | 43.9%   | 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                     | 253.4%  | 1 075.1%                          |
| Operational Revenue   | 1 650                 | 149                   | 9.0%                                   | 134                   | 8.1%                                   | 283                   | 17.2%   | 892                   | 582.1%  | (85.0%)                           |
| Non-Exchange Revenue  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 261 561               | 62 825                | 24.0%                                  | 73 164                | 28.0%                                  | 135 988               | 52.0%   | 69 386                | 56.8%   | 5.4%                              |
| 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                | 55.9%   | 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                | 67.2%   | 19.9%                             |
| Transfers and subsidies                                     | 3 800                 | 1 617                 | 42.5%                                  | 548                   | 14.4%                                  | 2 165                 | 57.0%   | 1 189                 | 45.8%   | (53.9%)                           |
| 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  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | 550                   | 47 971                |  | 6 499                 |  | 54 470                |   | 1 188                 |   |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 34 473                | 9 615                 | 28.5%                                  | 14 325                | 41.6%                                  | 24 140                | 70.0%   | 13 539                | 78.3%   | 5.8%                              |
| Transfers and subsidies - capital (in-kind)                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 35 023                | 57 787                |  | 20 823                |  | 78 610                |   | 14 727                |   |                                   |
| Income Tax  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 35 023                | 57 787                |  | 20 823                |  | 78 610                |   | 14 727                |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 35 023                | 57 787                |  | 20 823                |  | 78 610                |   | 14 727                |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 35 023                | 57 787                |  | 20 823                |  | 78 610                |   | 14 727                |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 41 194             | 12 142             | 29.5%                            | 25 346             | 61.5%                            | 37 488             | 91.0%  | 23 253             | 68.1%  | 9.0%                              |
| 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 Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | 29 977             | 8 610              | 28.7%                            | 12 673             | 42.3%                            | 21 283             | 71.0%  | 11 929             | 79.1%  | 6.2%                              |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                       | 11 217             | 3 532              | 31.5%                            | 12 673             | 113.0%                           | 16 205             | 144.5%                                       | 11 324             | 60.6%  | 11.9%                             |
| Capital Expenditure Functional                                   | 41 194             | 12 142             | 29.5%                            | 25 346             | 61.5%                            | 37 488             | 91.0%  | 23 253             | 68.1%  | 9.0%                              |
| 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              | 598.8%                                       | 7 207              | 155.5%                                       | (26.1%)                           |
| Environmental Protection   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Energy sources   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 312 549            | 246 412            | 78.8%                            | 255 059            | 81.6%                            | 501 471            | 160.4%                                       | 107 022            | 66.8%  | 138.3%                         |
| Property rates  | 19 101             | 2 241              | 11.7%                            | 12 440             | 65.1%                            | 14 681             | 76.9%  | 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            | 210.6%                                       | 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%)  | (42 385.9%)                    |
| 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)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 78 202             | 246 405            | 315.1%                           | 255 051            | 326.1%                           | 501 456            | 641.2%                                       | 107 011            | 262.4%                                       | 138.3%                         |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (47 373)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (47 373)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Investing Activities              | (47 373)           | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 30 829             | 246 405            | 799.3%                           | 255 051            | 827.3%                           | 501 456            | 1 626.6%                                     | 107 011            | (1 536.9%)                                   | 138.3%                         |
| 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 to Council Policy |   |
|---|-------------|-------|--------------|--------|--------------|-------|--------------|-------|--------|--------|---|---|---|---|
|   | Amount      | %     | Amount       | %      | Amount       | %     | Amount       | %     | Amount | %      | Amount                                  | % | Amount                                  | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |        |              |       |              |       |        |        |   |   |   |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -      | -            | -     | -            | -     | -      | -      | -                                       | - | -                                       | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -     | -            | -      | -            | -     | -            | -     | -      | -      | -                                       | - | -                                       | - |
| Receivables from Non-exchange Transactions - Property Rates               | 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 Water 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 | -           | -     | -            | -      | -            | -     | -            | -     | -      | -      | -                                       | - | -                                       | - |
| Other   | 61          | 2.7%  | (20)         | (.9%)  | (15)         | (.7%) | 2 209        | 98.8% | 2 235  | 5.5%   | -                                       | - | -                                       | - |
| Total By Income Source  | 1 502       | 3.7%  | 230          | .6%    | 681          | 1.7%  | 38 548       | 94.1% | 40 962 | 100.0% | -                                       | - | -                                       | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |        |              |       |              |       |        |        |   |   |   |   |
| 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%  | -                                       | - | -                                       | - |
| Total By Customer Group   | 1 502       | 3.7%  | 230          | .6%    | 681          | 1.7%  | 38 548       | 94.1% | 40 962 | 100.0% | -                                       | - | -                                       | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |        | 31 - 60 Days |       | 61 - 90 Days |          | Over 90 Days |        | Total  |        |
|----------------------------------|-------------|--------|--------------|-------|--------------|----------|--------------|--------|--------|--------|
|                                  | Amount      | %      | Amount       | %     | Amount       | %        | Amount       | %      | Amount | %      |
| Creditor Age Analysis            |             |        |              |       |              |          |              |        |        |        |
| Bulk Electricity                 | -           | -      | -            | -     | -            | -        | -            | -      | -      | -      |
| Bulk Water                       | -           | -      | -            | -     | -            | -        | -            | -      | -      | -      |
| PAYE deductions                  | -           | -      | -            | -     | -            | -        | -            | -      | -      | -      |
| VAT (output less input)          | -           | -      | -            | -     | -            | -        | -            | -      | -      | -      |
| Pensions / Retirement deductions | -           | -      | -            | -     | -            | -        | -            | -      | -      | -      |
| Loan repayments                  | -           | -      | -            | -     | -            | -        | -            | -      | -      | -      |
| Trade Creditors                  | 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           | -           | -      | -            | -     | -            | -        | -            | -      | -      | -      |
| Total                            | 490         | 48.0%  | 429          | 42.1% | (90)         | (8.8%)   | 191          | 18.7%  | 1 021  | 100.0% |

Contact Details

|                         |                                     |              |
|-------------------------|-------------------------------------|--------------|
| Municipal Manager       | Mr Disco Setheriwa 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            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 173 000            | 85 323             | 49.3%                            | 47 543             | 27.5%                            | 132 866            | 76.8%  | 41 344             | 69.7%  | 15.0%                             |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%                            |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 168 545            | 33 652             | 20.0%                            | 44 496             | 26.4%                            | 78 148             | 46.4%  | 31 861             | 46.0%  | 39.7%                             |
| Employee related costs                                      | 63 127             | 9 340              | 14.8%                            | 15 387             | 24.4%                            | 24 727             | 39.2%  | 12 700             | 48.3%  | 21.2%                             |
| Remuneration of councillors                                 | 9 877              | 1 588              | 16.1%                            | 2 842              | 28.8%                            | 4 429              | 44.8%  | 2 702              | 51.8%  | 5.2%                              |
| Bulk purchases - electricity                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| 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                  | 93.8%  | (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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 4 455              | 51 670             |                                  | 3 047              |                                  | 54 718             |  | 9 483              |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 30 031             | 67 403             |                                  | 10 420             |                                  | 77 823             |  | 17 279             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 30 031             | 67 403             |                                  | 10 420             |                                  | 77 823             |  | 17 279             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 30 031             | 67 403             |                                  | 10 420             |                                  | 77 823             |  | 17 279             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 30 031             | 67 403             |                                  | 10 420             |                                  | 77 823             |  | 17 279             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 23 810             | 15 123             | 63.5%                            | 6 862              | 28.8%                            | 21 985             | 92.3%  | 6 995              | 43.9%  | (1.9%)                            |
| National Government  | 22 240             | 13 876             | 62.4%                            | 6 313              | 28.4%                            | 20 189             | 90.8%  | 6 818              | 38.2%  | (7.4%)                            |
| Provincial Government  | -                  | -                  | -                                | 12                 | -                                | 12                 | -  | (397)              | -  | (102.9%)                          |
| District Municipality  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | 22 240             | 13 876             | 62.4%                            | 6 325              | 28.4%                            | 20 200             | 90.8%  | 6 422              | 37.3%  | (1.5%)                            |
| Borrowing  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                       | 1 570              | 1 247              | 79.5%                            | 537                | 34.2%                            | 1 785              | 113.7%                                       | 573                | 87.8%  | (6.3%)                            |
| Capital Expenditure Functional                                   | 23 810             | 15 123             | 63.5%                            | 6 862              | 28.8%                            | 21 985             | 92.3%  | 6 995              | 43.9%  | (1.9%)                            |
| Municipal governance and administration                          | 790                | 339                | 42.9%                            | 549                | 69.5%                            | 887                | 112.3%                                       | 78                 | 101.0%                                       | 607.0%                            |
| Executive and Council  | 120                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| 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   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | 250                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Energy sources   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management   | 250                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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                     | 25 578             | 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                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 59 661             | 108 978            | 182.7%                           | 80 903             | 135.6%                           | 189 881            | 318.3%                                       | 43 153             | 765.3%                                       | 87.5%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%                          |
| Net Cash from(used) Investing Activities              | (27 382)           | (13 849)           | 50.6%                            | (5 870)            | 21.4%                            | (19 719)           | 72.0%  | (4 292)            | 20.6%  | 36.7%                          |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 32 279             | 95 129             | 294.7%                           | 75 033             | 232.5%                           | 170 162            | 527.2%                                       | 38 861             | (625.3%)                                     | 93.1%                          |
| Cash/cash equivalents at the year begin:              | 19 832             | -                  | -                                | 95 129             | 479.7%                           | -                  | -  | 79 549             | -  | 19.6%                          |
| 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 | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |       |              |       |        |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -     | -            | -     | -            | -     | -      | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -     | -            | -     | -            | -     | -            | -     | -      | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 100         | 4%    | 143          | .6%   | 143          | .6%   | 23 127       | 98.4% | 23 513 | 96.6%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 19          | -     | -            | -     | -            | -     | -            | -     | -      | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water 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    | 1.9%   | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -     | -            | -     | -            | -     | -      | -      | -                                       | - | -  | - |
| Other   | (29)        | 9.7%  | (126)        | 42.2% | (16)         | 5.3%  | (128)        | 42.8% | (298)  | (1.2%) | -                                       | - | -  | - |
| Total By Income Source  | 169         | .7%   | 117          | .5%   | 195          | .8%   | 23 849       | 98.0% | 24 329 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |       |              |       |        |        |   |   |  |   |
| 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% | 1 086  | 4.5%   | -                                       | - | -  | - |
| Other   | 63          | 3.1%  | 68           | 3.3%  | 43           | 2.1%  | 1 888        | 91.6% | 2 062  | 8.5%   | -                                       | - | -  | - |
| Total By Customer Group   | 169         | .7%   | 117          | .5%   | 195          | .8%   | 23 849       | 98.0% | 24 329 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

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**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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>                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| <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%  | 10.3%                             |
| 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             | 76.6%  | 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              | 129.0%                                       | (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  | 232 396            | 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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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>  | <b>481 111</b>     | <b>40 568</b>      | <b>8.4%</b>                      | <b>139 826</b>     | <b>29.1%</b>                     | <b>180 393</b>     | <b>37.5%</b>                                 | <b>47 900</b>      | <b>15.4%</b>                                 | <b>191.9%</b>                     |
| National Government   | 253 522            | 40 156             | 15.8%                            | 85 875             | 33.9%                            | 126 032            | 49.7%  | 39 602             | 18.5%  | 116.8%                            |
| Provincial Government   | 870                | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| District Municipality   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| <b>Transfers recognised - capital</b>                           | <b>254 391</b>     | <b>40 156</b>      | <b>15.8%</b>                     | <b>85 875</b>      | <b>33.8%</b>                     | <b>126 032</b>     | <b>49.5%</b>                                 | <b>39 602</b>      | <b>20.0%</b>                                 | <b>116.8%</b>                     |
| Borrowing   | 153 552            | -                  | -                                | 49 738             | 32.4%                            | 49 738             | 32.4%  | -                  | -  | (100.0%)                          |
| Internally generated funds                                      | 73 168             | 411                | .6%                              | 4 213              | 5.8%                             | 4 624              | 6.3%   | 8 298              | 11.0%  | (49.2%)                           |
| <b>Capital Expenditure Functional</b>                           | <b>481 111</b>     | <b>40 568</b>      | <b>8.4%</b>                      | <b>139 826</b>     | <b>29.1%</b>                     | <b>180 393</b>     | <b>37.5%</b>                                 | <b>47 900</b>      | <b>15.4%</b>                                 | <b>191.9%</b>                     |
| <b>Municipal governance and administration</b>                  | <b>173 348</b>     | <b>263</b>         | <b>.2%</b>                       | <b>50 403</b>      | <b>29.1%</b>                     | <b>50 666</b>      | <b>29.2%</b>                                 | <b>3 195</b>       | <b>3.9%</b>                                  | <b>1 477.6%</b>                   |
| Executive and Council   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Finance and administration                                      | 173 348            | 263                | .2%                              | 50 403             | 29.1%                            | 50 666             | 29.2%  | 3 195              | 3.9%   | 1 477.6%                          |
| Internal audit  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| <b>Community and Public Safety</b>                              | <b>40</b>          | <b>-</b>           | <b>-</b>                         | <b>-</b>           | <b>-</b>                         | <b>-</b>           | <b>-</b>                                     | <b>-</b>           | <b>-</b>                                     | <b>-</b>                          |
| Community and Social Services                                   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Sport And Recreation  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Public Safety   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health  | 40                 | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| <b>Economic and Environmental Services</b>                      | <b>1 120</b>       | <b>41</b>          | <b>3.6%</b>                      | <b>96</b>          | <b>8.6%</b>                      | <b>137</b>         | <b>12.2%</b>                                 | <b>64</b>          | <b>184.5%</b>                                | <b>49.9%</b>                      |
| Planning and Development  | 1 120              | 41                 | 3.6%                             | 96                 | 8.6%                             | 137                | 12.2%  | 64                 | 184.5%                                       | 49.9%                             |
| Road Transport  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Environmental Protection  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| <b>Trading Services</b>   | <b>306 604</b>     | <b>40 264</b>      | <b>13.1%</b>                     | <b>89 326</b>      | <b>29.1%</b>                     | <b>129 590</b>     | <b>42.3%</b>                                 | <b>44 641</b>      | <b>19.1%</b>                                 | <b>100.1%</b>                     |
| Energy sources  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Water Management  | 185 800            | 30 920             | 16.6%                            | 38 790             | 20.9%                            | 69 711             | 37.5%  | 26 828             | 17.7%  | 44.6%                             |
| Waste Water Management  | 120 804            | 9 344              | 7.7%                             | 50 536             | 41.8%                            | 59 880             | 49.6%  | 17 813             | 22.0%  | 183.7%                            |
| Waste Management  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other   | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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             | 26.6%                            | 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%  | (694)              | 16.9%  | 78.9%                          |
| Transfers and grants                                  | (1 428)            | -                  | -                                | (204)              | 14.3%                            | (204)              | 14.3%  | -                  | -  | (100.0%)                       |
| Net Cash from/(used) Operating Activities             | 497 969            | 180 687            | 36.3%                            | 74 721             | 15.0%                            | 255 408            | 51.3%  | (175 286)          | 11.9%  | (142.6%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%                         |
| Net Cash from/(used) Investing Activities             | (369 067)          | (41 693)           | 11.3%                            | (156 465)          | 42.4%                            | (198 158)          | 53.7%  | (54 360)           | 17.2%  | 187.8%                         |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%)                        |
| Net Cash from/(used) Financing Activities             | (35 530)           | (3 418)            | 9.6%                             | (5 013)            | 14.1%                            | (8 432)            | 23.7%  | (7 406)            | 53.9%  | (32.3%)                        |
| Net Increase/(Decrease) in cash held                  | 93 372             | 135 575            | 145.2%                           | (86 758)           | (92.9%)                          | 48 818             | 52.3%  | (237 052)          | 128.7%                                       | (63.4%)                        |
| 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

|   | 0 - 30 Days |       | 31 - 60 Days |       | 61 - 90 Days |      | Over 90 Days |        | Total     |        | Actual Bad Debts Written Off to Debtors |   | Impairment -Bad Debts ito Council Policy |   |
|---|-------------|-------|--------------|-------|--------------|------|--------------|--------|-----------|--------|---|---|--|---|
| R thousands   | Amount      | %     | Amount       | %     | Amount       | %    | Amount       | %      | Amount    | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |      |              |        |           |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 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               | -           | -     | -            | -     | -            | -    | 998          | 100.0% | 998       | .1%    | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 9 331       | 7.6%  | 5 649        | 4.6%  | 4 912        | 4.0% | 102 865      | 83.8%  | 122 577   | 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                                       | - | -  | - |
| Total By Income Source  | 50 587      | 4.0%  | 44 756       | 3.5%  | 36 064       | 2.8% | 1 146 838    | 89.7%  | 1 278 245 | 100.0% | 6                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |      |              |        |           |        |   |   |  |   |
| 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   | -           | -     | -            | -     | -            | -    | -            | -      | -         | -      | -                                       | - | -  | - |
| Total By Customer Group   | 50 587      | 4.0%  | 44 756       | 3.5%  | 36 064       | 2.8% | 1 146 838    | 89.7%  | 1 278 245 | 100.0% | 6                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |        | 31 - 60 Days |     | 61 - 90 Days |     | Over 90 Days |       | Total  |        |
|----------------------------------|-------------|--------|--------------|-----|--------------|-----|--------------|-------|--------|--------|
|                                  | Amount      | %      | Amount       | %   | Amount       | %   | Amount       | %     | Amount | %      |
| Creditor Age Analysis            |             |        |              |     |              |     |              |       |        |        |
| Bulk Electricity                 | -           | -      | -            | -   | -            | -   | -            | -     | -      | -      |
| Bulk Water                       | 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           | -           | -      | -            | -   | -            | -   | -            | -     | -      | -      |
| Total                            | 41 571      | 65.1%  | 221          | .3% | 47           | .1% | 22 018       | 34.5% | 63 857 | 100.0% |

Contact Details

|                         |                     |              |
|-------------------------|---------------------|--------------|
| Municipal Manager       | Mr Sazi Mbhele      | 032 551 9501 |
| Chief Financial Officer | Mr Dumisani Dlamini | 032 437 9503 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: GREATER KOKSTAD (KZN433)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024**

**Part1: Operating Revenue and Expenditure**

|   | 2024/25                         |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 503 601                         | 180 674               | 35.9%                                  | 122 573               | 24.3%                                  | 303 247               | 60.2%   | 116 723               | 61.3%   | 5.0%                              |
| 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                          | 6 906                 | 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%                            |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Property rates  | 147 686                         | 63 788                | 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                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 472 186                         | 153 529               | 32.5%                                  | 138 099               | 29.2%                                  | 291 628               | 61.8%   | 120 783               | 58.9%   | 14.3%                             |
| 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                 | 47.9%   | 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                | 63.5%   | (11.3%)                           |
| Transfers and subsidies                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Irrecoverable debts written off                             | 2 000                           | 6 597                 | 329.8%                                 | 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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | 31 415                          | 27 144                |  | (15 526)              |  | 11 619                |   | (4 060)               |   |                                   |
| 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)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 106 033                         | 45 780                |  | 6 943                 |  | 52 723                |   | 33 294                |   |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 106 033                         | 45 780                |  | 6 943                 |  | 52 723                |   | 33 294                |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 106 033                         | 45 780                |  | 6 943                 |  | 52 723                |   | 33 294                |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 106 033                         | 45 780                |  | 6 943                 |  | 52 723                |   | 33 294                |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 105 308               | 27 564                | 26.2%                                  | 25 828                | 24.5%                                  | 53 392                | 50.7%   | 39 730                | 59.9%   | (35.0%)                           |
| 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 Agenc | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 65 050                | 16 885                | 26.0%                                  | 20 372                | 31.3%                                  | 37 257                | 57.3%   | 33 208                | 77.1%   | (38.7%)                           |
| Borrowing  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | 40 258                | 10 680                | 26.5%                                  | 5 456                 | 13.6%                                  | 16 136                | 40.1%   | 6 522                 | 27.2%   | (16.3%)                           |
| Capital Expenditure Functional                                   | 105 308               | 27 564                | 26.2%                                  | 25 828                | 24.5%                                  | 53 392                | 50.7%   | 39 730                | 59.9%   | (35.0%)                           |
| 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   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | 22 712                | 2 910                 | 12.8%                                  | 5 710                 | 25.1%                                  | 8 620                 | 38.0%   | 4 908                 | 133.3%  | 16.3%                             |
| Community and Social Services                                    | 1 250                 | 65                    | 5.2%                                   | -                     | -                                      | 65                    | 5.2%  | -                     | -   | -                                 |
| 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   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | 50 795                | 15 559                | 30.6%                                  | 15 594                | 30.7%                                  | 31 153                | 61.3%   | 18 778                | 55.3%   | (17.0%)                           |
| Planning and Development   | 5 748                 | 5 748                 | 31.5%                                  | 278                   | 1.5%                                   | 6 027                 | 33.0%   | 10 489                | 66.9%   | (97.3%)                           |
| Road Transport   | 32 531                | 9 811                 | 30.2%                                  | 15 315                | 47.1%                                  | 25 126                | 77.2%   | 8 289                 | 48.9%   | 84.8%                             |
| Environmental Protection   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 27 585                | 9 085                 | 32.9%                                  | 3 662                 | 13.3%                                  | 12 747                | 46.2%   | 15 000                | 47.0%   | (75.6%)                           |
| 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%                                  | 2 561                 | 102.4%  | -                     | 45.2%   | (100.0%)                          |
| Other  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 615 445            | 186 141            | 30.2%                            | 179 137            | 29.1%                            | 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            | 56.9%  | 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                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 175 230            | 75 372             | 43.0%                            | 102 219            | 58.3%                            | 177 591            | 101.3%                                       | 84 914             | 70.7%  | 20.4%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%)                        |
| Net Cash from/(used) Investing Activities             | (105 308)          | (40 679)           | 38.6%                            | (28 153)           | 26.7%                            | (68 832)           | 65.4%  | (44 869)           | 63.2%  | (37.3%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 69 922             | 34 693             | 49.6%                            | 74 066             | 105.9%                           | 108 759            | 155.5%                                       | 40 045             | 80.6%  | 85.0%                          |
| 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 | %      | Amount                                  | %    | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |      |              |       |        |        |   |      |  |   |
| 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       | 69.9% | 37 047 | 42.7%  | 644                                     | 1.7% | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | -     | -            | -     | -            | -    | -            | -     | -      | -      | -                                       | -    | -  | - |
| Receivables from Exchange Transactions - Waste Water 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%  | -  | - |
| Total By Income Source  | 20 571      | 23.7% | 9 215        | 10.6% | 3 338        | 3.8% | 53 691       | 61.8% | 86 815 | 100.0% | 672                                     | .8%  | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |      |              |       |        |        |   |      |  |   |
| 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%  | 369                                     | 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   | -           | -     | -            | -     | -            | -    | -            | -     | -      | -      | -                                       | -    | -  | - |
| Total By Customer Group   | 20 571      | 23.7% | 9 215        | 10.6% | 3 338        | 3.8% | 53 691       | 61.8% | 86 815 | 100.0% | 672                                     | .8%  | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |        | 31 - 60 Days |       | 61 - 90 Days |       | Over 90 Days |       | Total  |        |
|----------------------------------|-------------|--------|--------------|-------|--------------|-------|--------------|-------|--------|--------|
|                                  | Amount      | %      | Amount       | %     | Amount       | %     | Amount       | %     | Amount | %      |
| Creditor Age Analysis            |             |        |              |       |              |       |              |       |        |        |
| Bulk Electricity                 | 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           | -           | -      | -            | -     | -            | -     | -            | -     | -      | -      |
| Total                            | 13 895      | 97.2%  | 142          | 1.0%  | 83           | .6%   | 177          | 1.2%  | 14 298 | 100.0% |

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**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 251 907            | 91 326             | 36.3%                            | 73 651             | 29.2%                            | 164 977            | 65.5%  | 81 626             | 76.0%  | (9.8%)                            |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%                                     | (98.9%)                           |
| 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                | 83.9%  | (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%)                           |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 52 057             | 12 835             | 24.7%                            | 11 608             | 22.3%                            | 24 444             | 47.0%  | 12 988             | 49.5%  | (10.6%)                           |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 233 224            | 51 587             | 22.1%                            | 64 668             | 27.7%                            | 116 255            | 49.8%  | 56 853             | 52.2%  | 13.7%                             |
| 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             | 38.8%                            | 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 18 684             | 39 739             |                                  | 8 983              |                                  | 48 722             |  | 24 772             |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 49 726             | 49 931             |                                  | 21 593             |                                  | 71 525             |  | 44 015             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 49 726             | 49 931             |                                  | 21 593             |                                  | 71 525             |  | 44 015             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 49 726             | 49 931             |                                  | 21 593             |                                  | 71 525             |  | 44 015             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 49 726             | 49 931             |                                  | 21 593             |                                  | 71 525             |  | 44 015             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                 |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance   | 62 504                | 15 105                | 24.2%                                  | 21 083                | 33.7%                                  | 36 188                | 57.9%   | 19 206                | 49.5%   | 9.8%                              |
| National Government   | 26 993                | 7 124                 | 26.4%                                  | 10 871                | 40.3%                                  | 17 995                | 66.7%   | 15 626                | 61.1%   | (30.4%)                           |
| Provincial Government   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 943                   | 55.4%   | (100.0%)                          |
| District Municipality   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                  | 26 993                | 7 124                 | 26.4%                                  | 10 871                | 40.3%                                  | 17 995                | 66.7%   | 16 569                | 60.8%   | (34.4%)                           |
| Borrowing   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                      | 35 511                | 7 981                 | 22.5%                                  | 10 212                | 28.8%                                  | 18 192                | 51.2%   | 2 637                 | 23.6%   | 287.2%                            |
| Capital Expenditure Functional                                  | 62 504                | 15 105                | 24.2%                                  | 21 083                | 33.7%                                  | 36 188                | 57.9%   | 19 206                | 49.5%   | 9.8%                              |
| Municipal governance and administration                         | 3 365                 | 2                     | -                                      | 615                   | 18.3%                                  | 617                   | 18.3%   | 1 534                 | 25.7%   | (59.9%)                           |
| Executive and Council   | 105                   | -                     | -                                      | -                     | -                                      | -                     | -   | 818                   | 109.1%  | (100.0%)                          |
| Finance and administration                                      | 3 260                 | 2                     | .1%                                    | 615                   | 18.9%                                  | 617                   | 18.9%   | 716                   | 15.4%   | (14.1%)                           |
| Internal audit  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                     | 17 267                | 9 216                 | 53.4%                                  | 5 621                 | 32.6%                                  | 14 837                | 85.9%   | 9 789                 | 55.1%   | (42.6%)                           |
| Community and Social Services                                   | 8 637                 | 3 224                 | 37.3%                                  | 2 648                 | 30.7%                                  | 5 872                 | 68.0%   | 4 944                 | 79.4%   | (46.4%)                           |
| Sport And Recreation  | 8 376                 | 5 971                 | 71.3%                                  | 2 947                 | 35.2%                                  | 8 919                 | 106.5%  | 4 845                 | 45.5%   | (39.2%)                           |
| Public Safety   | 253                   | 21                    | 8.2%                                   | 25                    | 10.0%                                  | 46                    | 18.2%   | -                     | -   | (100.0%)                          |
| Housing   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                             | 28 596                | 2 588                 | 9.0%                                   | 10 118                | 35.4%                                  | 12 706                | 44.4%   | 7 644                 | 53.0%   | 32.4%                             |
| Planning and Development  | 19 613                | 390                   | 2.0%                                   | 2 462                 | 12.4%                                  | 2 852                 | 14.4%   | 1 293                 | 25.9%   | 90.4%                             |
| Road Transport  | 8 783                 | 2 198                 | 25.0%                                  | 7 656                 | 87.2%                                  | 9 854                 | 112.2%  | 6 351                 | 61.8%   | 20.5%                             |
| Environmental Protection  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services  | 12 842                | 3 299                 | 25.7%                                  | 4 729                 | 36.8%                                  | 8 029                 | 62.5%   | 240                   | 38.1%   | 1 874.3%                          |
| Energy sources  | 12 511                | 3 287                 | 26.3%                                  | 4 726                 | 37.8%                                  | 8 014                 | 64.1%   | 240                   | 38.8%   | 1 873.0%                          |
| Water Management  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Water Management  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Management  | 331                   | 12                    | 3.6%                                   | 3                     | .9%                                    | 15                    | 4.5%  | -                     | 9.4%  | (100.0%)                          |
| Other   | 435                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%)                          |
| 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                                  | (2 959)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 76 475             | 130 168            | 170.2%                           | 230 116            | 300.9%                           | 360 283            | 471.1%                                       | 36 130             | 98.9%  | 536.9%                         |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%                          |
| Net Cash from(used) Investing Activities              | (71 879)           | (16 735)           | 23.3%                            | (27 858)           | 38.8%                            | (44 593)           | 62.0%  | (19 476)           | 48.3%  | 43.0%                          |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 4 596              | 113 433            | 2 468.0%                         | 202 258            | 4 400.7%                         | 315 691            | 6 868.7%                                     | 16 654             | 426.8%                                       | 1 114.5%                       |
| 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  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |        |              |       |              |        |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -      | -            | -     | -            | -      | -       | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -     | -            | -      | -            | -     | -            | -      | -       | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 4 065       | 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 Water 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       | 100.4% | 15 533  | 12.2%  | -                                       | - | -  | - |
| Total By Income Source  | 5 520       | 4.3%  | 2 035        | 1.6%   | 4 380        | 3.4%  | 115 897      | 90.7%  | 127 832 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |        |              |       |              |        |         |        |   |   |  |   |
| 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%  | -                                       | - | -  | - |
| Total By Customer Group   | 5 520       | 4.3%  | 2 035        | 1.6%   | 4 380        | 3.4%  | 115 897      | 90.7%  | 127 832 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                         |                               |              |
|-------------------------|-------------------------------|--------------|
| Municipal Manager       | Mr Mlungisi Eleutherus Mkhize | 039 834 7700 |
| Chief Financial Officer | Ms Siyasanga Yolani Sityata   | 039 834 7700 |

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

|  | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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>                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| <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>                       |
| <b>Exchange Revenue</b>  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%  | 45.9%                             |
| 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                  | -  | 1                  | -  | (100.0%)                          |
| Other Gains  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| <b>Operating Expenditure</b>                                       | <b>346 353</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%  | 6%                                |
| 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            |  | Q2 of 2023/24<br>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>   | <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)(Deparmt Agenc | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| <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>3.9%</b>                       |
| <b>Municipal governance and administration</b>                   | <b>6 411</b>       | <b>755</b>         | <b>11.8%</b>                     | <b>461</b>         | <b>7.2%</b>                      | <b>1 216</b>       | <b>19.0%</b>                                 | <b>4 537</b>       | <b>52.6%</b>                                 | <b>(89.8%)</b>                    |
| 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%)                           |
| <b>Other</b>   | <b>-</b>           | <b>-</b>           | <b>-</b>                         | <b>-</b>           | <b>-</b>                         | <b>-</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 |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | 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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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  | (299 629)          | (32 359)           | 10.8%                            | (24 720)           | 8.2%                             | (57 079)           | 19.0%  | (24 492)           | 16.4%  | .9%                            |
| Suppliers and employees                               | (299 629)          | (32 359)           | 10.8%                            | (24 720)           | 8.2%                             | (57 079)           | 19.0%  | (24 492)           | 16.4%  | .9%                            |
| Finance charges                                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 82 094             | 117 473            | 143.1%                           | 106 380            | 129.6%                           | 223 853            | 272.7%                                       | 86 421             | 355.4%                                       | 23.1%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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        | -                  | (1 268)            | -                                | (1 721)            | -                                | (2 989)            | -  | (50 000)           | -  | (96.6%)                        |
| 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%                           |
| Net Cash from(used) Investing Activities              | (92 387)           | (20 491)           | 22.2%                            | (29 983)           | 32.5%                            | (50 474)           | 54.6%  | (77 418)           | 88.1%  | (61.3%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (10 293)           | 96 982             | (942.2%)                         | 76 398             | (742.2%)                         | 173 379            | (1 684.4%)                                   | 9 003              | (237.6%)                                     | 748.5%                         |
| 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 | %      | Amount                                  | %   | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |        |        |        |   |     |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -     | -            | -    | -            | -    | -            | -      | -      | -      | -                                       | -   | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -     | -            | -    | -            | -    | -            | -      | -      | -      | -                                       | -   | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 684         | 4.3%  | 323          | 2.0% | 331          | 2.1% | 14 622       | 91.6%  | 15 961 | 67.6%  | 7                                       | -   | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | -     | -            | -    | -            | -    | -            | -      | -      | -      | -                                       | -   | -  | - |
| Receivables from Exchange Transactions - Waste Water 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   | -           | -     | -            | -    | -            | -    | 147          | 100.0% | 147    | 6%     | -                                       | -   | -  | - |
| Total By Income Source  | 1 036       | 4.4%  | 598          | 2.5% | 574          | 2.4% | 21 395       | 90.6%  | 23 603 | 100.0% | 50                                      | .2% | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |        |        |        |   |     |  |   |
| 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  | 4.9%   | 2                                       | .1% | -  | - |
| Households  | 627         | 4.6%  | 470          | 3.4% | 485          | 3.6% | 12 072       | 88.4%  | 13 654 | 57.8%  | 48                                      | .4% | -  | - |
| Other   | -           | -     | -            | -    | -            | -    | -            | -      | -      | -      | -                                       | -   | -  | - |
| Total By Customer Group   | 1 036       | 4.4%  | 598          | 2.5% | 574          | 2.4% | 21 395       | 90.6%  | 23 603 | 100.0% | 50                                      | .2% | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                         |                                |              |
|-------------------------|--------------------------------|--------------|
| Municipal Manager       | Mr Christopher Andile Ngqoyiye | 039 259 5300 |
| Chief Financial Officer | Mrs Thembakazi Ngemu           | 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**

|   | 2024/25                         |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 259 923                         | 92 796                | 35.7%                                  | 81 336                | 31.3%                                  | 174 132               | 67.0%   | -                     | 31.5%   | (100.0%)                          |
| Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                     | 6%                                     | 10                    | 1.3%                                   | 15                    | 1.9%  | -                     | 13.8%   | (100.0%)                          |
| Non-Exchange Revenue  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| 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                                     | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 290 133                         | 58 649                | 20.2%                                  | 75 408                | 26.0%                                  | 134 057               | 46.2%   | 16 285                | 18.0%   | 363.0%                            |
| 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   | 4 746                           | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Depreciation and amortisation                               | 41 231                          | 13 084                | 31.7%                                  | 12 833                | 31.1%                                  | 25 918                | 62.9%   | -                     | 11.5%   | (100.0%)                          |
| Interest  | 1 097                           | 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%  | -                     | 1.9%  | (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  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | (30 210)                        | 34 147                |  | 5 928                 |  | 40 075                |   | (16 285)              |   |                                   |
| 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)                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 1 508                           | 37 617                |  | 20 468                |  | 58 085                |   | (16 285)              |   |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 1 508                           | 37 617                |  | 20 468                |  | 58 085                |   | (16 285)              |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 1 508                           | 37 617                |  | 20 468                |  | 58 085                |   | (16 285)              |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 1 508                           | 37 617                |  | 20 468                |  | 58 085                |   | (16 285)              |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25               |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 90 551                | 11 865                | 13.1%                                  | 19 264                | 21.3%                                  | 31 130                | 34.4%   | 19 946                | 29.8%   | (3.4%)                            |
| National Government  | 31 318                | 4 996                 | 16.0%                                  | 11 073                | 35.4%                                  | 16 069                | 51.3%   | 13 369                | 51.5%   | (17.2%)                           |
| Provincial Government  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 31 318                | 4 996                 | 16.0%                                  | 11 073                | 35.4%                                  | 16 069                | 51.3%   | 13 369                | 51.5%   | (17.2%)                           |
| Borrowing  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | 59 233                | 6 869                 | 11.6%                                  | 8 191                 | 13.8%                                  | 15 061                | 25.4%   | 6 577                 | 18.4%   | 24.5%                             |
| Capital Expenditure Functional                                   | 90 551                | 11 865                | 13.1%                                  | 19 264                | 21.3%                                  | 31 130                | 34.4%   | 19 946                | 29.8%   | (3.4%)                            |
| Municipal governance and administration                          | 6 064                 | 1 381                 | 22.8%                                  | 753                   | 12.4%                                  | 2 134                 | 35.2%   | 681                   | 11.5%   | 10.6%                             |
| Executive and Council  | 185                   | 3                     | 1.8%                                   | 42                    | 22.9%                                  | 46                    | 24.7%   | 20                    | 1.8%  | 116.6%                            |
| Finance and administration                                       | 5 879                 | 1 378                 | 23.4%                                  | 711                   | 12.1%                                  | 2 089                 | 35.5%   | 661                   | 13.4%   | 7.4%                              |
| Internal audit   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | 15 120                | 112                   | .7%                                    | 1 190                 | 7.9%                                   | 1 301                 | 8.6%  | 861                   | 6.0%  | 38.2%                             |
| Community and Social Services                                    | 7 625                 | 29                    | .4%                                    | 30                    | .4%                                    | 59                    | .8%   | 302                   | 6.1%  | (90.1%)                           |
| Sport And Recreation   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety  | 7 495                 | 83                    | 1.1%                                   | 1 160                 | 15.5%                                  | 1 242                 | 16.6%   | 559                   | 6.0%  | 107.5%                            |
| Housing  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | 68 167                | 9 944                 | 14.6%                                  | 17 226                | 25.3%                                  | 27 170                | 39.9%   | 18 404                | 37.1%   | (6.4%)                            |
| Planning and Development   | 51 767                | 8 038                 | 15.5%                                  | 12 977                | 25.1%                                  | 21 015                | 40.6%   | 18 003                | 41.8%   | (27.9%)                           |
| Road Transport   | 16 400                | 1 906                 | 11.6%                                  | 4 249                 | 25.9%                                  | 6 155                 | 37.5%   | 402                   | 15.3%   | 958.1%                            |
| Environmental Protection   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 1 200                 | 428                   | 35.7%                                  | 96                    | 8.0%                                   | 524                   | 43.7%   | -                     | -   | (100.0%)                          |
| Energy sources   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Water Management   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Water Management   | 500                   | 428                   | 85.7%                                  | -                     | -                                      | 428                   | 85.7%   | -                     | -   | -                                 |
| Waste Management   | 700                   | -                     | -                                      | 96                    | 13.7%                                  | 96                    | 13.7%   | -                     | -   | (100.0%)                          |
| Other  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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)              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 49 297             | 237 024            | 480.8%                           | 71 520             | 145.1%                           | 308 544            | 625.9%                                       | (19 877)           | 73.1%  | (459.8%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%)                        |
| Net Cash from(used) Investing Activities              | (104 138)          | (14 856)           | 14.3%                            | (21 523)           | 20.7%                            | (36 379)           | 34.9%  | (25 176)           | 30.2%  | (14.5%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (54 840)           | 222 167            | (405.1%)                         | 49 997             | (91.2%)                          | 272 164            | (496.3%)                                     | (45 053)           | (107.1%)                                     | (211.0%)                       |
| Cash/cash equivalents at the year begin:              | 97 167             | -                  | -                                | 361 523            | 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  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |         |              |        |              |        |              |          |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | -       | -            | -      | -            | -      | -            | -        | -       | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -       | -            | -      | -            | -      | -            | -        | -       | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 5 393       | 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 Water 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) | (3.1%) | -                                       | - | -  | - |
| Total By Income Source  | (2 856)     | (2.5%)  | 2 379        | 2.1%   | 2 155        | 1.9%   | 112 223      | 98.5%    | 113 902 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |         |              |        |              |        |              |          |         |        |   |   |  |   |
| 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       | 106.9%   | 9 750   | 8.6%   | -                                       | - | -  | - |
| Households  | 965         | 2.2%    | 983          | 2.2%   | 881          | 2.0%   | 41 579       | 93.6%    | 44 407  | 39.0%  | -                                       | - | -  | - |
| Other   | (1111)      | (.7%)   | 256          | 1.7%   | 223          | 1.4%   | 15 045       | 97.6%    | 15 413  | 13.5%  | -                                       | - | -  | - |
| Total By Customer Group   | (2 856)     | (2.5%)  | 2 379        | 2.1%   | 2 155        | 1.9%   | 112 223      | 98.5%    | 113 902 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                         |                              |              |
|-------------------------|------------------------------|--------------|
| Municipal Manager       | Mr Nkosiyezwe Cyprian Velezi | 039 833 1038 |
| Chief Financial Officer | Mr Phillip Mtungwa           | 039 833 1038 |

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 638 975            | 233 929            | 36.6%                            | 206 158            | 32.3%                            | 440 086            | 68.9%  | 183 764            | 69.1%  | 12.2%                             |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%                             |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 715 937            | 140 618            | 19.6%                            | 160 020            | 22.4%                            | 300 638            | 42.0%  | 134 255            | 37.4%  | 19.2%                             |
| 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  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (76 962)           | 93 311             |                                  | 46 137             |                                  | 139 448            |  | 49 509             |  |                                   |
| 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)                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 241 161            | 93 311             |                                  | 151 254            |                                  | 244 565            |  | 168 317            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 241 161            | 93 311             |                                  | 151 254            |                                  | 244 565            |  | 168 317            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 241 161            | 93 311             |                                  | 151 254            |                                  | 244 565            |  | 168 317            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 241 161            | 93 311             |                                  | 151 254            |                                  | 244 565            |  | 168 317            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2024/25                         |                       |  |                       |  |                       |   | 2023/24               |   | Q2 of 2023/24<br>to Q2 of 2024/25 |
|--|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br>Main<br>appropriation | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |   |                                   |
|  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                                 |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 322 312                         | 59 447                | 18.4%                                  | 86 906                | 27.0%                                  | 146 353               | 45.4%   | 103 571               | 59.4%   | (16.1%)                           |
| National Government  | 276 629                         | 56 028                | 20.3%                                  | 73 965                | 26.7%                                  | 129 993               | 47.0%   | 101 073               | 64.4%   | (26.8%)                           |
| Provincial Government  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality  | 315                             | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 276 944                         | 56 028                | 20.2%                                  | 73 965                | 26.7%                                  | 129 993               | 46.9%   | 101 073               | 64.4%   | (26.8%)                           |
| Borrowing  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | 45 368                          | 3 419                 | 7.5%                                   | 12 941                | 28.5%                                  | 16 361                | 36.1%   | 2 499                 | 10.7%   | 417.9%                            |
| Capital Expenditure Functional                                   | 322 312                         | 59 447                | 18.4%                                  | 86 906                | 27.0%                                  | 146 353               | 45.4%   | 103 571               | 59.4%   | (16.1%)                           |
| Municipal governance and administration                          | 14 205                          | 2 263                 | 15.9%                                  | 4 005                 | 28.2%                                  | 6 268                 | 44.1%   | 1 630                 | 21.1%   | 145.8%                            |
| Executive and Council  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Finance and administration                                       | 14 205                          | 2 263                 | 15.9%                                  | 4 005                 | 28.2%                                  | 6 268                 | 44.1%   | 1 630                 | 21.1%   | 145.8%                            |
| Internal audit   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | 600                             | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Social Services                                    | 600                             | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Sport And Recreation   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | 121 210                         | 8 213                 | 6.8%                                   | 27 210                | 22.4%                                  | 35 423                | 29.2%   | 19 886                | 155.1%  | 36.8%                             |
| Planning and Development   | 121 210                         | 8 213                 | 6.8%                                   | 27 210                | 22.4%                                  | 35 423                | 29.2%   | 19 886                | 155.1%  | 36.8%                             |
| Road Transport   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Environmental Protection   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 186 297                         | 48 971                | 26.3%                                  | 55 691                | 29.9%                                  | 104 662               | 56.2%   | 82 056                | 51.3%   | (32.1%)                           |
| Energy sources   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Water Management   | 176 093                         | 37 748                | 21.4%                                  | 49 407                | 28.1%                                  | 87 155                | 49.5%   | 63 529                | 53.1%   | (22.2%)                           |
| Waste Water Management   | 10 204                          | 11 223                | 110.0%                                 | 6 285                 | 61.6%                                  | 17 507                | 171.6%  | 18 527                | 46.2%   | (66.1%)                           |
| Waste Management   | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other  | -                               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 979 188            | 790 031            | 80.7%                            | 586 689            | 59.9%                            | 1 376 720          | 140.6%                                       | 869 282            | 202.6%                                       | (32.5%)                        |
| Property rates  | -                  | -                  | -                                | -                  | -                                | -                  | -  | 2                  | -  | (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                               | (652 698)          | (219 461)          | 33.6%                            | (265 717)          | 40.7%                            | (485 178)          | 74.3%  | (264 126)          | 82.1%  | .6%                            |
| Finance charges                                       | (142)              | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Operating Activities              | 326 348            | 570 571            | 174.8%                           | 320 972            | 98.4%                            | 891 543            | 273.2%                                       | 605 156            | 429.4%                                       | (47.0%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (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%)                        |
| Net Cash from(used) Investing Activities              | (322 312)          | (59 447)           | 18.4%                            | (86 906)           | 27.0%                            | (146 353)          | 45.4%  | (103 571)          | 59.4%  | (16.1%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (2 400)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | (2 400)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from(used) Financing Activities              | (2 400)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 1 637              | 511 123            | 31 227.0%                        | 234 066            | 14 300.2%                        | 745 189            | 45 527.3%                                    | 501 585            | 7 470.3%                                     | (53.3%)                        |
| 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  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |      |              |       |         |        |   |   |  |   |
| 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   | -           | -     | -            | -     | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Total By Income Source  | 6 631       | 2.8%  | 7 632        | 3.2%  | 4 406        | 1.9% | 216 224      | 92.1% | 234 894 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |      |              |       |         |        |   |   |  |   |
| 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   | -           | -     | -            | -     | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Total By Customer Group   | 6 631       | 2.8%  | 7 632        | 3.2%  | 4 406        | 1.9% | 216 224      | 92.1% | 234 894 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands                      | 0 - 30 Days |        | 31 - 60 Days |     | 61 - 90 Days |     | Over 90 Days |       | Total  |        |
|----------------------------------|-------------|--------|--------------|-----|--------------|-----|--------------|-------|--------|--------|
|                                  | Amount      | %      | Amount       | %   | Amount       | %   | Amount       | %     | Amount | %      |
| Creditor Age Analysis            |             |        |              |     |              |     |              |       |        |        |
| Bulk Electricity                 | -           | -      | -            | -   | -            | -   | -            | -     | -      | -      |
| Bulk Water                       | -           | -      | -            | -   | -            | -   | -            | -     | -      | -      |
| PAYE deductions                  | -           | -      | -            | -   | -            | -   | -            | -     | -      | -      |
| VAT (output less input)          | -           | -      | -            | -   | -            | -   | -            | -     | -      | -      |
| Pensions / Retirement deductions | -           | -      | -            | -   | -            | -   | -            | -     | -      | -      |
| Loan repayments                  | -           | -      | -            | -   | -            | -   | -            | -     | -      | -      |
| Trade Creditors                  | 1 296       | 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%  |
| Total                            | 2 889       | 91.1%  | 10           | .3% | 3            | .1% | 271          | 8.5%  | 3 173  | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

|   | 2024/25            |                    |                                  |                    |                                  |                    |  | 2023/24            |  | Q2 of 2023/24<br>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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 100 075 631        | 29 037 369         | 29.0%                            | 26 801 857         | 26.8%                            | 55 839 226         | 55.8%  | 23 575 036         | 54.4%  | 13.7%                             |
| Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%  | 42.7%                             |
| 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            | 48.9%  | 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%  | 248 000            | 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%                             |
| Non-Exchange Revenue  |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                   |
| 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%  | 158 609            | 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  | 687 620            | 249 031            | 36.2%                            | 261 583            | 38.0%                            | 510 614            | 74.3%  | 218 807            | 86.3%  | 19.5%                             |
| Fuel Levy   | 4 103 318          | 1 247 622          | 30.4%                            | 1 247 622          | 30.4%                            | 2 495 244          | 60.8%  | 1 185 825          | 60.7%  | 5.2%                              |
| Operational Revenue   | 5 270              | 1 411              | 26.8%                            | 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                                     | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 98 906 688         | 24 711 488         | 25.0%                            | 24 302 547         | 24.6%                            | 49 014 036         | 49.6%  | 22 457 314         | 47.3%  | 8.2%                              |
| 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%  | (2.6%)                            |
| 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                               | 6 908 708          | 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%                              |
| Surplus/(Deficit)   | 1 168 942          | 4 325 881          |                                  | 2 499 309          |                                  | 6 825 190          |  | 1 117 722          |  |                                   |
| 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                | 0.3%                             | (508 769)          | (252.9%)                         | (508 240)          | (252.6%)                                     | 1 424              | 8.1%   | (35 838.9%)                       |
| Surplus/(Deficit) after capital transfers and contributions | 10 508 400         | 6 144 037          |                                  | 4 083 600          |                                  | 10 227 637         |  | 3 767 961          |  |                                   |
| Income Tax  | (6 428)            | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 10 514 827         | 6 144 037          |                                  | 4 083 600          |                                  | 10 227 637         |  | 3 767 961          |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 10 514 827         | 6 144 037          |                                  | 4 083 600          |                                  | 10 227 637         |  | 3 767 961          |  |                                   |
| 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%                             |
| Surplus/(Deficit) for the year                              | 10 760 717         | 6 180 573          |                                  | 4 119 200          |                                  | 10 299 773         |  | 3 791 047          |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  |  | 2024/25               |                       |  |                       |  |                       | 2023/24   |                       | Q2 of 2023/24<br>to Q2 of 2024/25 |   |
|--|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|-----------------------------------|---|
|  |  | Budget                | First Quarter         |  | Second Quarter        |  | Year to Date          |   | Second Quarter        |                                   |   |
|  |  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure |                                   | Total<br>Expenditure as<br>% of main<br>appropriation |
| R thousands  |  |                       |                       |  |                       |  |                       |   |                       |                                   |   |
| Capital Revenue and Expenditure                                    |  |                       |                       |  |                       |  |                       |   |                       |                                   |   |
| Source of Finance  |  | 14 996 675            | 1 893 051             | 12.6%                                  | 2 704 339             | 18.0%                                  | 4 597 390             | 30.7%   | 3 391 911             | 31.0%                             | (20.3%)   |
| National Government  |  | 7 866 738             | 1 611 459             | 20.5%                                  | 1 877 639             | 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)(Deparment Agenc |  | 7 542                 | -                     | -                                      | -                     | -                                      | -                     | 4 348   | 198.1%                | (100.0%)                          |   |
| Transfers recognised - capital                                     |  | 8 618 263             | 1 632 095             | 18.9%                                  | 1 958 085             | 22.7%                                  | 3 590 179             | 41.7%   | 2 536 300             | 36.1%                             | (22.8%)   |
| 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%)   |
| Capital Expenditure Functional                                     |  | 15 006 751            | 1 825 179             | 12.2%                                  | 2 969 266             | 19.8%                                  | 4 794 445             | 31.9%   | 3 415 113             | 31.4%                             | (13.1%)   |
| 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%                                  | 39 319                | 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   |  | 809                   | 23                    | 2.8%                                   | 182                   | 22.5%                                  | 204                   | 25.3%   | (3)                   | 26.2%                             | (6 716.0%)  |
| Community and Public Safety  |  | 2 252 057             | 43 453                | 1.9%                                   | 492 885               | 21.9%                                  | 536 338               | 23.8%   | 405 609               | 30.9%                             | 21.5%   |
| 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                    | 0.1%                                   | 3 484                 | 10.2%                                  | 3 511                 | 10.3%   | 2 833                 | 16.8%                             | 23.0%   |
| Economic and Environmental Services                                |  | 3 804 969             | 586 394               | 15.4%                                  | 699 771               | 18.4%                                  | 1 286 165             | 33.8%   | 985 640               | 33.6%                             | (29.0%)   |
| 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%                                   | 7 043                 | 33.8%                                  | 8 961                 | 42.9%   | 5 711                 | 47.6%                             | 23.3%   |
| Trading Services   |  | 7 172 147             | 1 197 866             | 16.7%                                  | 1 657 470             | 23.1%                                  | 2 855 336             | 39.8%   | 1 869 194             | 32.6%                             | (11.3%)   |
| Energy sources   |  | 1 013 368             | 169 643               | 16.7%                                  | 200 830               | 19.8%                                  | 370 473               | 36.6%   | 269 595               | 28.4%                             | (25.5%)   |
| Water Management   |  | 4 203 725             | 763 111               | 18.2%                                  | 1 023 417             | 24.3%                                  | 1 786 528             | 42.5%   | 1 148 896             | 40.8%                             | (10.9%)   |
| Waste Water Management   |  | 1 548 319             | 242 683               | 15.7%                                  | 381 261               | 24.6%                                  | 623 944               | 40.3%   | 421 010               | 22.8%                             | (9.4%)  |
| Waste Management   |  | 406 735               | 22 429                | 5.5%                                   | 51 962                | 12.8%                                  | 74 391                | 18.3%   | 29 692                | 18.2%                             | 75.0%   |
| Other  |  | 96 291                | (1 761)               | (1.8%)                                 | 8 345                 | 8.7%                                   | 6 584                 | 6.8%  | 16 878                | 44.4%                             | (50.6%)   |

**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   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%                            | 4 523 428          | 26.8%                            | 8 971 087          | 52.8%  | 3 218 542          | 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         | (1 558 579)        | (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          | 16.6%                            | 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%)                         | (5 301 030)        | (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                               | (63 098 041)       | (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%                             | (122 152)          | 8.3%                             | (147 856)          | 10.1%  | (105 391)          | 10.5%  | 15.9%                          |
| Transfers and grants                                  | (977 075)          | -                  | -                                | (597)              | -1%                              | (597)              | -1%  | -                  | -  | (100.0%)                       |
| Net Cash from/(used) Operating Activities             | 17 167 306         | 5 225 756          | 30.4%                            | 13 128 587         | 76.5%                            | 18 354 343         | 106.9%                                       | 6 856 442          | 109.3%                                       | 91.5%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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        | -                  | (1 268)            | -                                | (11 768)           | -                                | -                  | -  | (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%)                        |
| Net Cash from/(used) Investing Activities             | (15 186 507)       | (1 187 896)        | 7.8%                             | (1 612 191)        | 10.6%                            | (2 800 088)        | 18.4%  | (1 820 158)        | 16.7%  | (11.4%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |                                  |                    |  |                    |  |                                |
| 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%  | (144.9%)                       |
| 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%                         |
| Net Cash from/(used) Financing Activities             | 605 708            | 164 790            | 27.2%                            | (138 648)          | (22.9%)                          | 26 142             | 4.3%   | 66 909             | 5.5%   | (307.2%)                       |
| Net Increase/(Decrease) in cash held                  | 2 586 506          | 4 202 651          | 162.5%                           | 11 377 747         | 439.9%                           | 15 580 398         | 602.4%                                       | 5 103 192          | (2 913.2%)                                   | 123.0%                         |
| 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

|   | 0 - 30 Days |       | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total      |        | Actual Bad Debts Written Off to Debtors |   | Impairment -Bad Debts ito Council Policy |        |
|---|-------------|-------|--------------|------|--------------|------|--------------|-------|------------|--------|---|---|--|--------|
| R thousands   | Amount      | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount     | %      | Amount                                  | % | Amount                                   | %      |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |       |            |        |   |   |  |        |
| Trade and Other Receivables from Exchange Transactions - Water            | 1 304 565   | 5.5%  | 746 809      | 3.2% | 623 042      | 2.6% | 20 890 653   | 88.7% | 23 565 068 | 38.5%  | 2                                       | - | 19 281 335                               | 81.8%  |
| 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                                      | - | 3 576 819                                | 51.3%  |
| 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                                     | - | 9 337 454                                | 63.5%  |
| Receivables from Exchange Transactions - Waste Water Management           | 252 088     | 5.8%  | 142 787      | 3.3% | 117 960      | 2.7% | 3 846 538    | 88.2% | 4 359 372  | 7.1%   | 3                                       | - | 2 981 545                                | 68.4%  |
| 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                                      | - | 1 469 296                                | 58.5%  |
| Receivables from Exchange Transactions - Property Rental Debtors          | 33 709      | 5.1%  | 20 257       | 3.1% | 15 905       | 2.4% | 590 308      | 89.4% | 660 181    | 1.1%   | -                                       | - | 530 664                                  | 80.4%  |
| 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                                       | - | 5 621 967                                | 108.4% |
| 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                                     | - | 2 452 212                                | 76.3%  |
| Total By Income Source  | 5 222 674   | 8.5%  | 2 152 573    | 3.5% | 1 703 762    | 2.8% | 52 087 183   | 85.2% | 61 166 192 | 100.0% | 936                                     | - | 45 251 291                               | 74.0%  |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |       |            |        |   |   |  |        |
| 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                                     | - | 1 470 112                                | 35.6%  |
| Commercial  | 2 167 130   | 18.3% | 565 334      | 4.7% | 354 107      | 3.0% | 8 784 396    | 74.1% | 11 860 967 | 19.4%  | 361                                     | - | 7 439 554                                | 62.7%  |
| Households  | 2 392 179   | 5.4%  | 1 327 813    | 3.0% | 1 122 066    | 2.5% | 39 406 276   | 89.1% | 44 248 333 | 72.3%  | 395                                     | - | 36 259 427                               | 81.9%  |
| Other   | 55 171      | 5.9%  | 35 324       | 3.8% | 24 881       | 2.7% | 812 902      | 87.6% | 928 279    | 1.5%   | -                                       | - | 82 199                                   | 8.9%   |
| Total By Customer Group   | 5 222 674   | 8.5%  | 2 152 573    | 3.5% | 1 703 762    | 2.8% | 52 087 183   | 85.2% | 61 166 192 | 100.0% | 936                                     | - | 45 251 291                               | 74.0%  |

Part 5: Creditor Age Analysis

|                                  | 0 - 30 Days |         | 31 - 60 Days |        | 61 - 90 Days |      | Over 90 Days |        | Total     |        |
|----------------------------------|-------------|---------|--------------|--------|--------------|------|--------------|--------|-----------|--------|
| R thousands                      | Amount      | %       | Amount       | %      | Amount       | %    | Amount       | %      | Amount    | %      |
| Creditor Age Analysis            |             |         |              |        |              |      |              |        |           |        |
| Bulk Electricity                 | (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            | -      | 8            | -    | 16           | -      | 187 840   | 2.9%   |
| 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   | 2.8%   |
| Loan repayments                  | (314)       | 35.5%   | (0)          | -      | (0)          | -    | (571)        | 64.5%  | (886)     | -      |
| 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%   |
| Total                            | 657 258     | 10.2%   | 666 255      | 10.3%  | 264 413      | 4.1% | 4 871 240    | 75.4%  | 6 459 166 | 100.0% |

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