KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**56 060 883**	**56 177 019**	**15 776 742**	**28,1%**	**14 875 072**	**26,5%**	**14 291 419**	**25,4%**	**44 943 233**	**80,0%**	**13 825 732**	**78,8%**	**3,4%**
Exchange Revenue													
Service charges - Electricity	19 640 028	19 640 028	5 145 974	26,2%	4 808 663	24,5%	4 595 659	23,4%	14 550 297	74,1%	4 044 344	70,1%	13,6%
Service charges - Water	7 803 002	7 803 002	1 488 226	19,1%	1 929 975	24,7%	1 975 533	25,3%	5 393 734	69,1%	1 984 457	66,2%	(,4%)
Service charges - Waste Water Management	1 756 874	1 756 874	296 969	16,9%	336 516	19,2%	393 733	22,4%	1 027 219	58,5%	448 795	72,9%	(12,3%)
Service charges - Waste Management	1 062 829	1 062 829	256 360	24,1%	271 308	25,5%	260 575	24,5%	788 242	74,2%	256 404	74,6%	1,6%
Sale of Goods and Rendering of Services	370 154	373 993	59 480	16,1%	89 797	24,3%	75 174	20,1%	224 451	60,0%	66 530	66,1%	13,0%
Agency services	33 681	33 681	5 952	17,7%	9 327	27,7%	5 711	17,0%	20 990	62,3%	6 964	73,0%	(18,0%)
Interest	1 080	1 080	1	,1%	975	90,3%	870	80,6%	1 846	171,0%	82	47,7%	957,0%
Interest earned from Receivables	765 552	1 065 552	387 079	50,6%	400 592	52,3%	412 312	38,7%	1 199 983	112,6%	382 101	186,6%	7,9%
Interest earned from Current and Non Current Assets	823 283	818 531	185 992	22,6%	187 081	22,7%	86 095	10,5%	459 168	56,1%	210 855	74,0%	(59,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	600	600	139	23,1%	20	3,3%	40	6,6%	198	33,0%	22	4,4%	79,8%
Rental from Fixed Assets	1 107 521	1 135 019	237 733	21,5%	252 378	22,8%	(25 231)	(2,2%)	464 881	41,0%	230 390	65,5%	(111,0%)
Licence and permits	8 133	8 133	875	10,8%	887	10,9%	999	12,3%	2 761	33,9%	1 331	42,0%	(25,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	234 308	245 115	68 561	29,3%	128 368	54,8%	150 323	61,3%	347 252	141,7%	74 156	87,5%	102,7%
Non-Exchange Revenue													
Property rates	11 820 097	11 820 097	4 022 015	34,0%	3 257 076	27,6%	3 292 421	27,9%	10 571 512	89,4%	2 943 424	86,1%	11,9%
Surcharges and Taxes	451 583	451 583	80 941	17,9%	73 747	16,3%	110 263	24,4%	264 951	58,7%	129 416	75,5%	(14,8%)
Fines, penalties and forfeits	11 920	11 920	3 715	31,2%	11 276	94,6%	31 220	261,9%	46 212	387,7%	2 188	14,9%	1 327,0%
Licences or permits	47 600	47 600	12 940	27,2%	13 138	27,6%	14 132	29,7%	40 210	84,5%	13 100	72,7%	7,9%
Transfer and subsidies - Operational	5 835 342	5 614 087	2 087 765	35,8%	1 661 216	28,5%	1 484 297	26,4%	5 233 278	93,2%	1 691 299	90,2%	(12,2%)
Interest	465 000	465 000	167 047	35,9%	183 257	39,4%	176 731	38,0%	527 035	113,3%	148 031	142,4%	19,4%
Fuel Levy	3 742 866	3 742 866	1 247 622	33,3%	1 247 622	33,3%	1 247 622	33,3%	3 742 866	100,0%	1 185 825	100,0%	5,2%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	11 000	11 000	21 116	192,0%	11 726	106,6%	389	3,5%	33 231	302,1%	2 595	135,8%	(85,0%)
Other Gains	68 428	68 428	240	,4%	126	,2%	2 550	3,7%	2 916	4,3%	3 423	6,6%	(25,5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**55 640 744**	**56 546 568**	**14 490 559**	**26,0%**	**13 340 550**	**24,0%**	**12 081 258**	**21,4%**	**39 912 366**	**70,6%**	**10 707 216**	**67,6%**	**12,8%**
Employee related costs	14 274 799	13 894 629	2 960 644	20,7%	3 785 427	26,5%	3 140 958	22,6%	9 887 030	71,2%	2 937 069	68,8%	6,9%
Remuneration of councillors	152 543	155 689	35 020	23,0%	40 361	26,5%	36 802	23,6%	112 184	72,1%	35 861	76,7%	2,6%
Bulk purchases - electricity	16 583 698	16 583 336	5 177 855	31,2%	3 638 249	21,9%	3 701 589	22,3%	12 517 693	75,5%	3 131 228	73,6%	18,2%
Inventory consumed	4 881 452	4 994 606	902 079	18,5%	849 064	17,4%	977 205	19,6%	2 728 347	54,6%	803 293	54,0%	21,6%
Debt impairment	3 008 982	3 008 982	1 695 125	56,3%	430 397	14,3%	286 817	9,5%	2 412 338	80,2%	246 540	68,4%	16,3%
Depreciation and amortisation	3 112 950	3 104 416	731 940	23,5%	732 714	23,5%	753 888	24,3%	2 218 542	71,5%	675 371	67,4%	11,6%
Interest	1 138 363	1 139 185	263 074	23,1%	263 529	23,1%	243 567	21,4%	770 171	67,6%	244 338	77,5%	(,3%)
Contracted services	6 963 782	7 788 310	1 270 222	18,2%	1 843 276	26,5%	1 561 934	20,1%	4 675 432	60,0%	1 513 507	60,6%	3,2%
Transfers and subsidies	775 687	789 086	123 998	16,0%	165 203	21,3%	(86 960)	(11,0%)	202 241	25,6%	123 036	57,9%	(170,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	14 442	3,6%	(100,0%)
Operational costs	3 054 693	3 394 535	638 888	20,9%	811 567	26,6%	733 909	21,6%	2 184 364	64,3%	653 771	60,7%	12,3%
Losses on disposal of Assets	441	441	46	10,3%	(42)	(9,4%)	526	119,2%	530	120,1%	512	119,8%	2,6%
Other Losses	1 693 353	1 693 353	691 668	40,8%	780 803	46,1%	731 023	43,2%	2 203 494	130,1%	328 248	95,8%	122,7%
Surplus/(Deficit)	**420 139**	**(369 549)**	**1 286 183**	**-**	**1 534 522**	**-**	**2 210 161**	**-**	**5 030 866**	**-**	**3 118 516**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 458 901	3 307 071	334 421	9,7%	539 045	15,6%	529 017	16,0%	1 402 484	42,4%	1 052 529	49,6%	(49,7%)
Transfers and subsidies - capital (in-kind)	-	212	71	-	385	-	-	-	456	215,1%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 879 040**	**2 937 734**	**1 620 675**		**2 073 953**		**2 739 178**		**6 433 806**		**4 171 045**		
Income Tax	(6 428)	(6 428)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 885 468**	**2 944 161**	**1 620 675**		**2 073 953**		**2 739 178**		**6 433 806**		**4 171 045**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 885 468**	**2 944 161**	**1 620 675**		**2 073 953**		**2 739 178**		**6 433 806**		**4 171 045**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	245 890	267 988	36 536	14,9%	35 599	14,5%	43 096	16,1%	115 232	43,0%	27 499	56,8%	56,7%
Surplus/(Deficit) for the year	**4 131 358**	**3 212 149**	**1 657 212**		**2 109 552**		**2 782 274**		**6 549 038**		**4 198 544**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**7 680 538**	**7 689 534**	**600 527**	**7,8%**	**1 145 070**	**14,9%**	**1 240 294**	**16,1%**	**2 985 891**	**38,8%**	**1 047 405**	**33,8%**	**18,4%**
National Government	2 924 122	2 760 887	419 010	14,3%	587 871	20,1%	484 524	17,5%	1 491 404	54,0%	896 153	49,4%	(45,9%)
Provincial Government	527 237	547 684	3 255	,6%	31 729	6,0%	16 569	3,0%	51 554	9,4%	12 989	6,6%	27,6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	7 542	-	-	-	-	-	-	-	-	-	190	4,9%	(100,0%)
Transfers recognised - capital	**3 458 901**	**3 308 571**	**422 265**	**12,2%**	**619 600**	**17,9%**	**501 093**	**15,1%**	**1 542 958**	**46,6%**	**909 332**	**44,3%**	**(44,9%)**
Borrowing	1 500 000	1 500 000	55 989	3,7%	240 197	16,0%	162 540	10,8%	458 726	30,6%	169 853	24,6%	(4,3%)
Internally generated funds	2 721 637	2 880 963	122 273	4,5%	285 273	10,5%	576 661	20,0%	984 207	34,2%	(31 780)	15,1%	(1 914,5%)
Capital Expenditure Functional	**7 680 538**	**7 689 746**	**600 527**	**7,8%**	**1 145 070**	**14,9%**	**1 240 294**	**16,1%**	**2 985 891**	**38,8%**	**1 047 405**	**33,8%**	**18,4%**
Municipal governance and administration	**806 413**	**634 052**	**18 975**	**2,4%**	**42 783**	**5,3%**	**53 866**	**8,5%**	**115 624**	**18,2%**	**28 991**	**9,5%**	**85,8%**
Executive and Council	360 749	91 878	1 381	,4%	4 837	1,3%	9 285	10,1%	15 503	16,9%	7 164	6,3%	29,6%
Finance and administration	445 285	541 795	17 594	4,0%	37 721	8,5%	44 475	8,2%	99 790	18,4%	21 877	11,4%	103,3%
Internal audit	379	379	-	-	226	59,6%	106	28,0%	332	87,5%	(51)	(13,5%)	(308,5%)
Community and Public Safety	**1 555 470**	**1 815 402**	**105 084**	**6,8%**	**265 909**	**17,1%**	**164 513**	**9,1%**	**535 506**	**29,5%**	**87 096**	**28,7%**	**88,9%**
Community and Social Services	215 857	209 780	9 614	4,5%	28 036	13,0%	18 254	8,7%	55 904	26,6%	19 656	42,0%	(7,1%)
Sport And Recreation	333 765	443 311	21 556	6,5%	35 585	10,7%	94 948	21,4%	152 089	34,3%	20 818	43,2%	356,1%
Public Safety	146 150	199 750	732	,5%	6 088	4,2%	2 668	1,3%	9 487	4,7%	655	13,6%	307,1%
Housing	825 562	924 003	73 155	8,9%	192 716	23,3%	45 557	4,9%	311 428	33,7%	42 317	24,1%	7,7%
Health	34 136	38 558	27	,1%	3 484	10,2%	3 087	8,0%	6 598	17,1%	3 651	30,7%	(15,4%)
Economic and Environmental Services	**1 915 653**	**1 758 147**	**188 893**	**9,9%**	**209 972**	**11,0%**	**382 386**	**21,7%**	**781 252**	**44,4%**	**270 393**	**37,6%**	**41,4%**
Planning and Development	481 747	451 298	77 865	16,2%	72 426	15,0%	92 529	20,5%	242 819	53,8%	88 733	56,0%	4,3%
Road Transport	1 413 966	1 281 858	108 944	7,7%	131 166	9,3%	289 216	22,6%	529 326	41,3%	181 661	32,3%	59,2%
Environmental Protection	19 940	24 990	2 085	10,5%	6 380	32,0%	642	2,6%	9 106	36,4%	-	35,8%	(100,0%)
Trading Services	**3 329 801**	**3 421 788**	**286 062**	**8,6%**	**625 051**	**18,8%**	**639 221**	**18,7%**	**1 550 334**	**45,3%**	**654 602**	**38,3%**	**(2,3%)**
Energy sources	604 185	579 348	89 200	14,8%	138 294	22,9%	178 680	30,8%	406 174	70,1%	96 941	41,6%	84,3%
Water Management	1 473 926	1 311 120	64 136	4,4%	248 941	16,9%	198 794	15,2%	511 872	39,0%	161 845	41,5%	22,8%
Waste Water Management	913 013	1 318 704	117 748	12,9%	199 061	21,8%	228 533	17,3%	545 342	41,4%	381 388	38,2%	(40,1%)
Waste Management	338 677	212 616	14 977	4,4%	38 755	11,4%	33 214	15,6%	86 947	40,9%	14 428	15,5%	130,2%
Other	**73 201**	**60 358**	**1 514**	**2,1%**	**1 354**	**1,8%**	**308**	**,5%**	**3 176**	**5,3%**	**6 323**	**48,8%**	**(95,1%)**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**55 430 453**	**55 430 453**	**3 255 547**	**5,9%**	**3 118 155**	**5,6%**	**502 546**	**,9%**	**6 876 248**	**12,4%**	**2 099 409**	**11,8%**	**(76,1%)**
Property rates	10 992 690	10 992 690	3 290 790	29,9%	2 987 706	27,2%	637 799	5,8%	6 916 295	62,9%	2 067 816	64,8%	(69,2%)
Service charges	28 144 342	28 144 342	(37 107)	(,1%)	99 076	,4%	(73 021)	(,3%)	(11 053)	-	7 121	(1,2%)	(1 125,4%)
Other revenue	5 856 925	5 856 925	1 864	-	31 372	,5%	(62 232)	(1,1%)	(28 995)	(,5%)	24 472	,7%	(354,3%)
Transfers and Subsidies - Operational	5 835 342	5 835 342	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 458 901	3 458 901	-	-	-	-	-	-	-	-	-	-	-
Interest	1 142 252	1 142 252	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 570 823)**	**(47 570 823)**	**3 416**	**-**	**(5 685)**	**-**	**(119 714)**	**,3%**	**(121 983)**	**,3%**	**(7 141 701)**	**17,9%**	**(98,3%)**
Suppliers and employees	(45 656 773)	(45 656 773)	3 416	-	(5 685)	-	(119 714)	,3%	(121 983)	,3%	(7 141 701)	18,3%	(98,3%)
Finance charges	(1 138 363)	(1 138 363)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(775 687)	(775 687)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 859 630**	**7 859 630**	**3 258 962**	**41,5%**	**3 112 470**	**39,6%**	**382 833**	**4,9%**	**6 754 265**	**85,9%**	**(5 042 293)**	**(6,6%)**	**(107,6%)**
Cash Flow from Investing Activities													
Receipts	**25 126**	**25 126**	**(71 832)**	**(285,9%)**	**(117 436)**	**(467,4%)**	**(22 625)**	**(90,0%)**	**(211 893)**	**(843,3%)**	**(32 715)**	**-**	**(30,8%)**
Proceeds on disposal of PPE	22 441	22 441	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 685	2 685	(71 832)	(2 675,3%)	(117 436)	(4 373,8%)	(22 625)	(842,6%)	(211 893)	(7 891,7%)	(32 715)	-	(30,8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 680 538)**	**(7 680 538)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(7 680 538)	(7 680 538)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(7 655 412)**	**(7 655 412)**	**(71 832)**	**,9%**	**(117 436)**	**1,5%**	**(22 625)**	**,3%**	**(211 893)**	**2,8%**	**(32 715)**	**1,4%**	**(30,8%)**
Cash Flow from Financing Activities													
Receipts	**1 614 091**	**1 614 091**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	1 500 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	114 091	114 091	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 197 850)**	**(1 197 850)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 197 850)	(1 197 850)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**416 241**	**416 241**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**620 458**	**620 458**	**3 187 130**	**513,7%**	**2 995 034**	**482,7%**	**360 208**	**58,1%**	**6 542 372**	**1 054,4%**	**(5 075 008)**	**(15,6%)**	**(107,1%)**
Cash/cash equivalents at the year begin:	9 353 781	9 353 781	-	-	3 187 130	34,1%	6 182 164	66,1%	-	-	4 095 748	-	50,9%
Cash/cash equivalents at the year end:	**9 974 239**	**9 974 239**	**3 187 130**	**32,0%**	**6 182 164**	**62,0%**	**6 542 372**	**65,6%**	**6 542 372**	**65,6%**	**(979 260)**	**(6,5%)**	**(768,1%)**

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	826 139	5,4%	558 344	3,7%	505 003	3,3%	13 287 823	87,6%	15 177 310	40,3%	-	-	8 876 598	58,5%
Trade and Other Receivables from Exchange Transactions - Electricity	1 176 354	21,4%	377 884	6,9%	162 840	3,0%	3 780 968	68,8%	5 498 045	14,6%	-	-	3 170 206	57,7%
Receivables from Non-exchange Transactions - Property Rates	827 504	9,0%	375 436	4,1%	257 534	2,8%	7 778 594	84,2%	9 239 069	24,5%	-	-	5 860 233	63,4%
Receivables from Exchange Transactions - Waste Water Management	151 894	5,8%	106 953	4,1%	101 505	3,9%	2 254 281	86,2%	2 614 634	6,9%	-	-	1 497 323	57,3%
Receivables from Exchange Transactions - Waste Management	85 692	8,0%	40 405	3,8%	29 746	2,8%	918 803	85,5%	1 074 646	2,9%	-	-	633 140	58,9%
Receivables from Exchange Transactions - Property Rental Debtors	27 362	5,3%	12 712	2,5%	10 683	2,1%	468 051	90,2%	518 808	1,4%	-	-	300 106	57,8%
Interest on Arrear Debtor Accounts	47 285	6,5%	13 459	1,8%	5 202	,7%	662 351	90,9%	728 297	1,9%	-	-	491 144	67,4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	88 264	3,1%	117 024	4,2%	60 656	2,2%	2 551 355	90,6%	2 817 299	7,5%	-	-	1 672 987	59,4%
Total By Income Source	**3 230 493**	**8,6%**	**1 602 218**	**4,3%**	**1 133 170**	**3,0%**	**31 702 227**	**84,2%**	**37 668 108**	**100,0%**	**-**	**-**	**22 501 736**	**59,7%**
Debtors Age Analysis By Customer Group														
Organs of State	263 652	15,0%	161 582	9,2%	197 987	11,2%	1 137 819	64,6%	1 761 040	4,7%	-	-	1 216 600	69,1%
Commercial	1 290 512	15,7%	420 872	5,1%	239 927	2,9%	6 291 994	76,3%	8 243 305	21,9%	-	-	5 024 707	61,0%
Households	1 653 840	6,0%	1 015 377	3,7%	692 888	2,5%	24 178 991	87,8%	27 541 095	73,1%	-	-	16 170 616	58,7%
Other	22 490	18,3%	4 386	3,6%	2 368	1,9%	93 424	76,2%	122 668	,3%	-	-	89 813	73,2%
Total By Customer Group	**3 230 493**	**8,6%**	**1 602 218**	**4,3%**	**1 133 170**	**3,0%**	**31 702 227**	**84,2%**	**37 668 108**	**100,0%**	**-**	**-**	**22 501 736**	**59,7%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	168 978	100,0%	-	-	-	-	-	-	168 978	18,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	167 446	100,0%	-	-	-	-	-	-	167 446	17,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	447 806	92,9%	12	-	7 803	1,6%	-	-	482 083	51,6%
Auditor-General	1 069	100,0%	-	-	-	-	-	-	1 069	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	115 439	100,0%	-	-	-	-	-	-	115 439	12,3%
Total	**900 738**	**96,3%**	**12**	**-**	**7 803**	**,8%**	**26 462**	**2,8%**	**935 015**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**403 171**	**403 014**	**129 412**	**32,1%**	**109 411**	**27,1%**	**95 402**	**23,7%**	**334 226**	**82,9%**	**82 545**	**82,7%**	**15,6%**
Exchange Revenue													
Service charges - Electricity	-	-	0	-	0	-	-	-	1	-	0	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 833	13 422	4 744	34,3%	2 596	18,8%	2 509	18,7%	9 849	73,4%	2 257	68,8%	11,1%
Sale of Goods and Rendering of Services	13 098	13 141	495	3,8%	10 073	76,9%	1 007	7,7%	11 575	88,1%	761	53,0%	32,2%
Agency services	2 487	1 479	318	12,8%	467	18,8%	769	52,0%	1 555	105,1%	1 001	83,1%	(23,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	229	1 749	394	172,1%	591	257,9%	537	30,7%	1 521	87,0%	482	644,5%	11,3%
Interest earned from Current and Non Current Assets	12 500	12 500	3 445	27,6%	2 317	18,5%	4 092	32,7%	9 854	78,8%	4 684	100,2%	(12,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 504	7 185	1 816	24,2%	2 124	28,3%	(1 882)	(26,2%)	2 059	28,7%	1 888	78,9%	(199,7%)
Licence and permits	2	7	7	452,7%	-	-	-	-	7	100,0%	0	111,2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	382	476	110	28,6%	127	33,1%	150	31,4%	386	80,9%	115	100,2%	30,1%
Non-Exchange Revenue													
Property rates	130 005	131 127	43 404	33,4%	24 781	19,1%	25 759	19,6%	93 943	71,6%	23 388	75,4%	10,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 663	1 526	0	-	0	-	763	50,0%	763	50,0%	1	22,5%	90 284,7%
Licences or permits	6 473	2 695	358	5,5%	1 012	15,6%	992	36,8%	2 363	87,7%	577	42,7%	72,1%
Transfer and subsidies - Operational	203 785	205 651	80 787	39,6%	61 666	30,3%	56 807	27,6%	199 260	96,9%	44 343	87,8%	28,1%
Interest	11 210	12 055	(6 466)	(57,7%)	3 655	32,6%	3 901	32,4%	1 090	9,0%	3 048	115,0%	28,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**452 715**	**449 990**	**77 354**	**17,1%**	**114 332**	**25,3%**	**84 039**	**18,7%**	**275 725**	**61,3%**	**91 202**	**58,3%**	**(7,9%)**
Employee related costs	180 736	164 620	37 208	20,6%	41 528	23,0%	36 846	22,4%	115 583	70,2%	35 008	66,1%	5,3%
Remuneration of councillors	17 631	17 631	1 284	7,3%	7 242	41,1%	4 170	23,7%	12 696	72,0%	3 975	75,8%	4,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 076	7 543	-	-	1 755	14,5%	1 221	16,2%	2 976	39,4%	1 136	38,7%	7,5%
Debt impairment	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 873	40 873	10 505	25,7%	10 505	25,7%	10 505	25,7%	31 516	77,1%	11 910	76,9%	(11,8%)
Interest	2	2 276	-	-	-	-	-	-	-	-	-	-	-
Contracted services	124 356	134 158	18 755	15,1%	36 350	29,2%	15 369	11,5%	70 474	52,5%	25 482	46,8%	(39,7%)
Transfers and subsidies	3 505	4 255	6	,2%	604	17,2%	948	22,3%	1 558	36,6%	385	25,7%	146,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	66 535	71 634	9 596	14,4%	16 348	24,6%	14 979	20,9%	40 923	57,1%	13 305	57,8%	12,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(49 544)**	**(46 976)**	**52 058**	**-**	**(4 921)**	**-**	**11 364**	**-**	**58 501**	**-**	**(8 657)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	40 603	53 797	5 566	13,7%	10 359	25,5%	21 831	40,6%	37 756	70,2%	4 336	74,9%	403,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 941)**	**6 821**	**57 624**		**5 438**		**33 195**		**96 257**		**(4 320)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(8 941)**	**6 821**	**57 624**		**5 438**		**33 195**		**96 257**		**(4 320)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8 941)**	**6 821**	**57 624**		**5 438**		**33 195**		**96 257**		**(4 320)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8 941)**	**6 821**	**57 624**		**5 438**		**33 195**		**96 257**		**(4 320)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**50 041**	**64 129**	**4 840**	**9,7%**	**21 605**	**43,2%**	**9 630**	**15,0%**	**36 076**	**56,3%**	**3 231**	**59,8%**	**198,1%**
National Government	34 654	44 961	4 840	14,0%	9 817	28,3%	8 533	19,0%	23 191	51,6%	1 562	83,6%	446,3%
Provincial Government	652	1 819	-	-	-	-	1 155	63,5%	1 155	63,5%	277	39,8%	317,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 307**	**46 780**	**4 840**	**13,7%**	**9 817**	**27,8%**	**9 688**	**20,7%**	**24 346**	**52,0%**	**1 838**	**78,5%**	**427,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 734	17 349	-	-	11 788	80,0%	(58)	(,3%)	11 730	67,6%	1 392	29,3%	(104,1%)
Capital Expenditure Functional	**50 041**	**64 129**	**4 840**	**9,7%**	**21 605**	**43,2%**	**9 630**	**15,0%**	**36 076**	**56,3%**	**3 231**	**59,8%**	**198,1%**
Municipal governance and administration	**4 840**	**5 770**	**-**	**-**	**4 390**	**90,7%**	**-**	**-**	**4 390**	**76,1%**	**1 392**	**14,8%**	**(100,0%)**
Executive and Council	-	61	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 840	5 709	-	-	4 390	90,7%	-	-	4 390	76,9%	1 392	15,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 291**	**26 999**	**3 861**	**19,0%**	**2 939**	**14,5%**	**2 577**	**9,5%**	**9 377**	**34,7%**	**3 004**	**67,8%**	**(14,2%)**
Community and Social Services	17 682	11 475	1 858	10,5%	2 334	13,2%	2 577	22,5%	6 769	59,0%	938	59,7%	174,9%
Sport And Recreation	2 609	2 608	2 003	76,8%	605	23,2%	-	-	2 608	100,0%	2 066	81,4%	(100,0%)
Public Safety	-	12 916	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 302**	**29 300**	**980**	**4,4%**	**14 276**	**64,0%**	**7 053**	**24,1%**	**22 309**	**76,1%**	**(1 165)**	**71,0%**	**(705,3%)**
Planning and Development	704	2 095	-	-	-	-	1 155	55,2%	1 155	55,2%	277	47,7%	317,7%
Road Transport	21 597	27 205	980	4,5%	14 276	66,1%	5 898	21,7%	21 153	77,8%	(1 442)	74,6%	(509,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 609**	**2 061**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	2 609	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 061	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**441 279**	**461 584**	**506**	**,1%**	**593**	**,1%**	**279**	**,1%**	**1 378**	**,3%**	**30 749**	**71,8%**	**(99,1%)**
Property rates	119 240	119 240	506	,4%	593	,5%	279	,2%	1 378	1,2%	29 472	137,9%	(99,1%)
Service charges	11 758	11 758	-	-	-	-	-	-	-	-	-	-	-
Other revenue	58 233	58 443	-	-	-	-	-	-	-	-	856	6,8%	(100,0%)
Transfers and Subsidies - Operational	198 751	207 743	-	-	-	-	-	-	-	-	421	66,8%	(100,0%)
Transfers and Subsidies - Capital	40 603	51 706	-	-	-	-	-	-	-	-	-	70,8%	-
Interest	12 695	12 695	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(390 052)**	**(316 085)**	**(1 290)**	**,3%**	**(61 936)**	**15,9%**	**(19 606)**	**6,2%**	**(82 832)**	**26,2%**	**(29 970)**	**22,5%**	**(34,6%)**
Suppliers and employees	(386 545)	(311 828)	(1 290)	,3%	(61 936)	16,0%	(19 606)	6,3%	(82 832)	26,6%	(29 970)	22,7%	(34,6%)
Finance charges	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 505)	(4 255)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**51 227**	**145 498**	**(784)**	**(1,5%)**	**(61 343)**	**(119,7%)**	**(19 327)**	**(13,3%)**	**(81 453)**	**(56,0%)**	**779**	**694,6%**	**(2 580,3%)**
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	**(54 067)**	**(73 787)**	**(5 566)**	**10,3%**	**(23 882)**	**44,2%**	**(11 991)**	**16,3%**	**(41 439)**	**56,2%**	**(3 596)**	**50,7%**	**233,5%**
Capital assets	(54 067)	(73 787)	(5 566)	10,3%	(23 882)	44,2%	(11 991)	16,3%	(41 439)	56,2%	(3 596)	50,7%	233,5%
Net Cash from/(used) Investing Activities	**(54 067)**	**(73 787)**	**(5 566)**	**10,3%**	**(23 882)**	**44,2%**	**(11 991)**	**16,3%**	**(41 439)**	**56,2%**	**(3 596)**	**50,7%**	**233,5%**
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)**	**71 711**	**(6 350)**	**227,6%**	**(85 224)**	**3 054,2%**	**(31 318)**	**(43,7%)**	**(122 892)**	**(171,4%)**	**(2 817)**	**(491,8%)**	**1 011,9%**
Cash/cash equivalents at the year begin:	131 394	146 398	146 329	111,4%	140 048	106,6%	54 824	37,4%	146 329	100,0%	149 308	-	(63,3%)
Cash/cash equivalents at the year end:	128 604	218 110	140 048	108,9%	54 824	42,6%	23 506	10,8%	23 506	10,8%	146 491	117,1%	(84,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
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	11 177	8,7%	2 785	2,2%	2 501	1,9%	112 404	87,2%	128 867	58,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 311	9,4%	355	2,5%	341	2,4%	12 002	85,7%	14 009	6,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 358	5,9%	645	2,8%	632	2,7%	20 435	88,6%	23 070	10,5%	-	-	-	-
Interest on Arrear Debtor Accounts	55	,1%	83	,2%	111	,3%	42 385	99,4%	42 635	19,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 398)	(52,8%)	231	2,3%	404	3,9%	14 995	146,6%	10 232	4,7%	-	-	-	-
Total By Income Source	**8 503**	**3,9%**	**4 099**	**1,9%**	**3 989**	**1,8%**	**202 227**	**92,4%**	**218 819**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	937	2,6%	241	,7%	307	,8%	35 189	96,0%	36 674	16,8%	-	-	-	-
Commercial	1 485	5,6%	522	2,0%	558	2,1%	24 190	90,4%	26 755	12,2%	-	-	-	-
Households	6 047	4,0%	3 307	2,2%	3 081	2,0%	139 019	91,8%	151 453	69,2%	-	-	-	-
Other	34	,9%	30	,8%	44	1,1%	3 828	97,3%	3 936	1,8%	-	-	-	-
Total By Customer Group	**8 503**	**3,9%**	**4 099**	**1,9%**	**3 989**	**1,8%**	**202 227**	**92,4%**	**218 819**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 272	100,0%	-	-	-	-	-	-	1 272	100,0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 272**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 272**	**100,0%**

Contact Details

Municipal Manager	Mrs A N Dlamini	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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**205 972**	**206 672**	**76 837**	**37,3%**	**58 484**	**28,4%**	**44 373**	**21,5%**	**179 695**	**86,9%**	**52 397**	**91,5%**	**(15,3%)**
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	231	1	,6%	1	,4%	-	-	2	,9%	2	54,6%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	10 000	6 000	1 739	17,4%	800	8,0%	982	16,4%	3 521	58,7%	2 177	72,7%	(54,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	435	435	30	6,9%	31	7,2%	21	4,9%	83	19,1%	25	33,8%	(16,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	600	600	689	114,8%	63	10,5%	14	2,3%	765	127,5%	124	19,1%	(88,9%)
Non-Exchange Revenue													
Property rates	12 451	12 451	-	-	-	-	-	-	-	-	-	100,0%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 979	1 978	14	,7%	5	,3%	12	,6%	32	1,6%	7	3,0%	71,3%
Transfer and subsidies - Operational	179 886	184 586	74 364	41,3%	57 584	32,0%	43 343	23,5%	175 291	95,0%	50 062	92,7%	(13,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	391	391	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**206 492**	**206 327**	**54 243**	**26,3%**	**58 505**	**28,3%**	**43 637**	**21,1%**	**156 385**	**75,8%**	**61 623**	**63,9%**	**(29,2%)**
Employee related costs	89 254	89 254	20 470	22,9%	23 358	26,2%	20 124	22,5%	63 953	71,7%	18 738	56,3%	7,4%
Remuneration of councillors	17 598	17 598	6 926	39,4%	5 601	31,8%	6 258	35,6%	18 785	106,7%	4 936	78,3%	26,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Inventory consumed	2 989	2 522	1 053	35,2%	234	7,8%	531	21,1%	1 818	72,1%	256	33,5%	107,2%
Debt impairment	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 810	27 981	-	-	-	-	-	-	-	-	5 227	49,8%	(100,0%)
Interest	-	26	29	-	-	-	0	1,1%	30	116,1%	-	-	(100,0%)
Contracted services	32 180	34 094	16 764	52,1%	17 345	53,9%	8 495	24,9%	42 604	125,0%	22 317	68,3%	(61,9%)
Transfers and subsidies	4 662	4 471	2 199	47,2%	734	15,7%	613	13,7%	3 545	79,3%	895	117,9%	(31,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	26 499	27 881	6 800	25,7%	11 234	42,4%	7 616	27,3%	25 650	92,0%	9 252	70,8%	(17,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(520)**	**345**	**22 595**	**-**	**(20)**	**-**	**735**	**-**	**23 310**	**-**	**(9 226)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	37 565	63 565	16 929	45,1%	14 042	37,4%	12 529	19,7%	43 499	68,4%	4 493	33,7%	178,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**37 045**	**63 910**	**39 524**		**14 022**		**13 264**		**66 809**		**(4 733)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**37 045**	**63 910**	**39 524**		**14 022**		**13 264**		**66 809**		**(4 733)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**37 045**	**63 910**	**39 524**		**14 022**		**13 264**		**66 809**		**(4 733)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**37 045**	**63 910**	**39 524**		**14 022**		**13 264**		**66 809**		**(4 733)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**63 420**	**83 277**	**28 144**	**44,4%**	**22 787**	**35,9%**	**17 395**	**20,9%**	**68 326**	**82,0%**	**14 092**	**43,6%**	**23,4%**
National Government	32 665	55 274	15 286	46,8%	12 965	39,7%	10 734	19,4%	38 985	70,5%	5 175	33,1%	107,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 665**	**55 274**	**15 286**	**46,8%**	**12 965**	**39,7%**	**10 734**	**19,4%**	**38 985**	**70,5%**	**5 175**	**33,1%**	**107,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 755	28 003	12 859	41,8%	9 821	31,9%	6 661	23,8%	29 341	104,8%	8 916	57,1%	(25,3%)
Capital Expenditure Functional	**63 420**	**83 277**	**28 144**	**44,4%**	**22 787**	**35,9%**	**17 395**	**20,9%**	**68 326**	**82,0%**	**14 092**	**43,6%**	**23,4%**
Municipal governance and administration	**21 450**	**17 526**	**8 538**	**39,8%**	**5 280**	**24,6%**	**6 447**	**36,8%**	**20 266**	**115,6%**	**6 938**	**58,7%**	**(7,1%)**
Executive and Council	104	104	-	-	-	-	7	6,6%	7	6,6%	-	-	(100,0%)
Finance and administration	21 346	17 421	8 538	40,0%	5 280	24,7%	6 441	37,0%	20 259	116,3%	6 938	58,7%	(7,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 957**	**2 291**	**399**	**13,5%**	**-**	**-**	**213**	**9,3%**	**612**	**26,7%**	**226**	**28,6%**	**(5,5%)**
Community and Social Services	1 739	1 378	399	22,9%	-	-	213	15,5%	612	44,4%	226	38,1%	(5,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 217	913	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 969**	**62 664**	**19 114**	**50,3%**	**17 507**	**46,1%**	**10 734**	**17,1%**	**47 354**	**75,6%**	**6 928**	**39,5%**	**54,9%**
Planning and Development	19 217	22 803	13 037	67,8%	9 696	50,5%	2 655	11,6%	25 388	111,3%	1 752	27,1%	51,5%
Road Transport	18 752	39 861	6 076	32,4%	7 811	41,7%	8 078	20,3%	21 965	55,1%	5 175	46,1%	56,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**174**	**187**	**94**	**53,8%**	**-**	**-**	**-**	**-**	**94**	**49,9%**	**-**	**5,1%**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	174	187	94	53,8%	-	-	-	-	94	49,9%	-	5,1%	-
Other	**870**	**609**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**251 383**	**265 352**	**94 859**	**37,7%**	**(161 338)**	**(64,2%)**	**45 620**	**17,2%**	**(20 859)**	**(7,9%)**	**87 362**	**63,8%**	**(47,8%)**
Property rates	7 470	7 470	42	,6%	-	-	-	-	42	,6%	1 077	53,9%	(100,0%)
Service charges	-	-	(0)	-	0	-	-	-	(0)	-	-	-	-
Other revenue	3 731	3 731	735	19,7%	100	2,7%	47	1,3%	882	23,6%	158	12,2%	(70,1%)
Transfers and Subsidies - Operational	187 718	184 586	75 655	40,3%	(26 277)	(14,0%)	44 494	24,1%	93 871	50,9%	53 671	64,4%	(17,1%)
Transfers and Subsidies - Capital	42 465	63 565	16 466	38,8%	(136 181)	(320,7%)	-	-	(119 715)	(188,3%)	30 062	65,4%	(100,0%)
Interest	10 000	6 000	1 962	19,6%	1 019	10,2%	1 078	18,0%	4 060	67,7%	2 395	55,8%	(55,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(178 359)**	**(179 671)**	**(68 068)**	**38,2%**	**(55 940)**	**31,4%**	**(33 954)**	**18,9%**	**(157 962)**	**87,9%**	**(50 273)**	**59,6%**	**(32,5%)**
Suppliers and employees	(176 131)	(176 896)	(68 068)	38,6%	(55 940)	31,8%	(33 954)	19,2%	(157 962)	89,3%	(50 273)	61,5%	(32,5%)
Finance charges	-	(26)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 227)	(2 749)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**73 024**	**85 681**	**26 791**	**36,7%**	**(217 278)**	**(297,5%)**	**11 666**	**13,6%**	**(178 821)**	**(208,7%)**	**37 089**	**340,8%**	**(68,5%)**
Cash Flow from Investing Activities													
Receipts	**391**	**391**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	391	391	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(75 441)**	**(95 768)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(75 441)	(95 768)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(75 050)**	**(95 377)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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)**	**(9 696)**	**26 791**	**(1 322,9%)**	**(217 278)**	**10 728,5%**	**11 666**	**(120,3%)**	**(178 821)**	**1 844,2%**	**37 089**	**(15,3%)**	**(68,5%)**
Cash/cash equivalents at the year begin:	27 153	27 153	-	-	38 199	140,7%	(144 199)	(531,1%)	-	-	77 267	-	(286,6%)
Cash/cash equivalents at the year end:	**25 128**	**17 457**	**26 791**	**106,6%**	**(144 199)**	**(573,9%)**	**(132 533)**	**(759,2%)**	**(132 533)**	**(759,2%)**	**114 356**	**2 767,5%**	**(215,9%)**

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	-	-	-	-	-	-	48 599	100,0%	48 599	100,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1 445	86,4%	33	2,0%	37	2,2%	157	9,4%	1 672	44,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 344	63,3%	202	9,5%	225	10,6%	352	16,6%	2 123	56,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 789**	**73,5%**	**235**	**6,2%**	**262**	**6,9%**	**509**	**13,4%**	**3 795**	**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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**228 672**	**229 489**	**73 793**	**32,3%**	**62 111**	**27,2%**	**54 857**	**23,9%**	**190 761**	**83,1%**	**27 721**	**73,9%**	**97,9%**
Exchange Revenue													
Service charges - Electricity	44 751	48 064	11 378	25,4%	11 887	26,6%	12 230	25,4%	35 495	73,8%	12 716	71,9%	(3,8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 225	3 025	660	29,7%	555	24,9%	831	27,5%	2 046	67,6%	(827)	81,5%	(200,5%)
Sale of Goods and Rendering of Services	373	323	21	5,7%	37	10,0%	65	20,1%	123	38,1%	63	63,2%	2,4%
Agency services	682	682	127	18,6%	133	19,5%	187	27,4%	446	65,4%	144	65,4%	29,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 205	2 205	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	10 101	7 241	673	6,7%	2 088	20,7%	2 333	32,2%	5 095	70,4%	1 490	61,6%	56,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	501	283	25	5,0%	30	6,0%	35	12,3%	90	31,9%	35	43,9%	(,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 243	6 546	689	11,0%	486	7,8%	117	1,8%	1 293	19,8%	413	77,4%	(71,6%)
Non-Exchange Revenue													
Property rates	27 904	27 904	7 119	25,5%	4 968	17,8%	6 912	24,8%	19 000	68,1%	11 933	81,3%	(42,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 315	465	8	,4%	-	-	-	-	8	1,7%	650	68,3%	(100,0%)
Licences or permits	1 260	860	185	14,7%	173	13,7%	258	30,0%	616	71,6%	277	53,5%	(6,9%)
Transfer and subsidies - Operational	130 110	130 230	52 610	40,4%	41 766	32,1%	31 568	24,2%	125 945	96,7%	828	75,5%	3 713,7%
Interest	-	1 660	296	-	(13)	-	320	19,3%	604	36,4%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**270 512**	**290 904**	**66 099**	**24,4%**	**63 356**	**23,4%**	**51 845**	**17,8%**	**181 300**	**62,3%**	**60 717**	**63,4%**	**(14,6%)**
Employee related costs	102 751	102 751	19 972	19,4%	25 667	25,0%	19 772	19,2%	65 412	63,7%	20 489	65,4%	(3,5%)
Remuneration of councillors	12 390	12 390	2 455	19,8%	3 072	24,8%	2 380	19,2%	7 907	63,8%	2 709	69,4%	(12,1%)
Bulk purchases - electricity	55 544	58 444	20 986	37,8%	12 239	22,0%	10 653	18,2%	43 878	75,1%	10 308	76,8%	3,3%
Inventory consumed	1 464	2 599	217	14,8%	370	25,3%	646	24,9%	1 233	47,4%	678	51,6%	(4,8%)
Debt impairment	5 300	5 300	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	27 000	-	-	-	-	-	-	-	-	7 551	52,3%	(100,0%)
Interest	35	35	-	-	1	3,5%	2	4,6%	3	8,1%	-	-	(100,0%)
Contracted services	24 604	34 729	9 738	39,6%	8 792	35,7%	8 432	24,3%	26 962	77,6%	8 679	59,1%	(2,8%)
Transfers and subsidies	1 000	4 183	1 140	114,0%	860	86,0%	1 378	32,9%	3 378	80,8%	506	54,7%	172,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	41 423	43 473	11 592	28,0%	12 353	29,8%	8 583	19,7%	32 528	74,8%	9 797	60,1%	(12,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(41 840)**	**(61 415)**	**7 694**	**-**	**(1 245)**	**-**	**3 011**	**-**	**9 461**	**-**	**(32 995)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	25 344	26 024	5 342	21,1%	9 176	36,2%	4 511	17,3%	19 028	73,1%	6 296	36,7%	(28,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(16 496)**	**(35 391)**	**13 036**		**7 931**		**7 522**		**28 489**		**(26 699)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(16 496)**	**(35 391)**	**13 036**		**7 931**		**7 522**		**28 489**		**(26 699)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(16 496)**	**(35 391)**	**13 036**		**7 931**		**7 522**		**28 489**		**(26 699)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(16 496)**	**(35 391)**	**13 036**		**7 931**		**7 522**		**28 489**		**(26 699)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**28 555**	**28 388**	**4 328**	**15,2%**	**8 640**	**30,3%**	**4 492**	**15,8%**	**17 460**	**61,5%**	**7 204**	**37,3%**	**(37,6%)**
National Government	25 455	25 383	4 328	17,0%	7 361	28,9%	3 934	15,5%	15 623	61,5%	6 880	35,5%	(42,8%)
Provincial Government	-	680	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 455**	**26 063**	**4 328**	**17,0%**	**7 361**	**28,9%**	**3 934**	**15,1%**	**15 623**	**59,9%**	**6 880**	**35,5%**	**(42,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 100	2 325	-	-	1 279	41,3%	558	24,0%	1 837	79,0%	324	44,8%	72,1%
Capital Expenditure Functional	**28 555**	**28 388**	**4 328**	**15,2%**	**8 640**	**30,3%**	**4 492**	**15,8%**	**17 460**	**61,5%**	**7 204**	**37,3%**	**(37,6%)**
Municipal governance and administration	**800**	**215**	**-**	**-**	**-**	**-**	**35**	**16,4%**	**35**	**16,4%**	**158**	**28,2%**	**(77,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	800	215	-	-	-	-	35	16,4%	35	16,4%	158	28,2%	(77,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 755**	**27 493**	**4 328**	**15,6%**	**8 640**	**31,1%**	**4 457**	**16,2%**	**17 425**	**63,4%**	**7 046**	**38,1%**	**(36,7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 755	27 493	4 328	15,6%	8 640	31,1%	4 457	16,2%	17 425	63,4%	7 046	38,1%	(36,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**680**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**37,6%**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	37,6%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	680	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**285 508**	**284 439**	**91 873**	**32,2%**	**77 203**	**27,0%**	**65 233**	**22,9%**	**234 308**	**82,4%**	**128 389**	**87,6%**	**(49,2%)**
Property rates	30 485	30 485	4 232	13,9%	9 689	31,8%	6 587	21,6%	20 508	67,3%	10 359	85,6%	(36,4%)
Service charges	53 458	53 458	9 126	17,1%	18 247	34,1%	13 258	24,8%	40 632	76,0%	13 247	79,3%	,1%
Other revenue	35 490	34 822	11 454	32,3%	437	1,2%	(749)	(2,2%)	11 142	32,0%	(590)	27,0%	26,9%
Transfers and Subsidies - Operational	129 887	130 007	53 268	41,0%	40 989	31,6%	33 436	25,7%	127 693	98,2%	80 027	101,9%	(58,2%)
Transfers and Subsidies - Capital	25 567	26 247	13 119	51,3%	5 486	21,5%	9 442	36,0%	28 047	106,9%	23 856	100,0%	(60,4%)
Interest	10 620	9 420	673	6,3%	2 354	22,2%	3 260	34,6%	6 287	66,7%	1 490	61,6%	118,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(259 580)**	**(278 747)**	**(69 918)**	**26,9%**	**(64 855)**	**25,0%**	**(52 442)**	**18,8%**	**(187 215)**	**67,2%**	**(65 327)**	**69,0%**	**(19,7%)**
Suppliers and employees	(259 540)	(275 524)	(69 918)	26,9%	(64 855)	25,0%	(52 442)	19,0%	(187 215)	67,9%	(65 327)	69,0%	(19,7%)
Finance charges	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(3 183)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**25 927**	**5 692**	**21 955**	**84,7%**	**12 347**	**47,6%**	**12 791**	**224,7%**	**47 094**	**827,3%**	**63 062**	**738,7%**	**(79,7%)**
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	**(32 839)**	**(32 800)**	**(5 750)**	**17,5%**	**(9 837)**	**30,0%**	**(4 117)**	**12,6%**	**(19 704)**	**60,1%**	**(7 709)**	**40,7%**	**(46,6%)**
Capital assets	(32 839)	(32 800)	(5 750)	17,5%	(9 837)	30,0%	(4 117)	12,6%	(19 704)	60,1%	(7 709)	40,7%	(46,6%)
Net Cash from/(used) Investing Activities	**(32 839)**	**(32 800)**	**(5 750)**	**17,5%**	**(9 837)**	**30,0%**	**(4 117)**	**12,6%**	**(19 704)**	**60,1%**	**(7 709)**	**40,7%**	**(46,6%)**
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	**(6 911)**	**(27 107)**	**16 204**	**(234,5%)**	**2 510**	**(36,3%)**	**8 675**	**(32,0%)**	**27 389**	**(101,0%)**	**55 353**	**(88,0%)**	**(84,3%)**
Cash/cash equivalents at the year begin:	37 331	55 479	55 474	148,6%	71 683	192,0%	74 193	133,7%	55 474	100,0%	(20 559)	-	(460,9%)
Cash/cash equivalents at the year end:	**30 420**	**28 371**	**71 683**	**235,6%**	**74 193**	**243,9%**	**82 868**	**292,1%**	**82 868**	**292,1%**	**132 409**	**156,1%**	**(37,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 193	28,3%	1 878	16,6%	432	3,8%	5 778	51,2%	11 281	36,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 311	11,9%	786	7,1%	380	3,4%	8 589	77,6%	11 066	35,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	291	17,4%	164	9,8%	100	6,0%	1 118	66,8%	1 673	5,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	167	100,0%	167	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	118	1,7%	119	1,7%	116	1,6%	6 781	95,0%	7 135	22,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4 914**	**15,7%**	**2 946**	**9,4%**	**1 028**	**3,3%**	**22 434**	**71,6%**	**31 321**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	841	6,7%	516	4,1%	341	2,7%	10 920	86,5%	12 619	40,3%	-	-	-	-
Commercial	3 205	30,1%	1 795	16,9%	305	2,9%	5 341	50,2%	10 646	34,0%	-	-	-	-
Households	868	10,8%	634	7,9%	382	4,7%	6 172	76,6%	8 056	25,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 914**	**15,7%**	**2 946**	**9,4%**	**1 028**	**3,3%**	**22 434**	**71,6%**	**31 321**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	219	100,0%	-	-	-	-	-	-	219	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**219**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**219**	**100,0%**

Contact Details

Municipal Manager	Mr TP Cele	039 433 3500
Chief Financial Officer	Mrs Hlanzeka Mchunu	039 433 3563

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 270 142**	**1 306 158**	**426 749**	**33,6%**	**342 361**	**27,0%**	**338 131**	**25,9%**	**1 107 242**	**84,8%**	**307 282**	**82,5%**	**10,0%**
Exchange Revenue													
Service charges - Electricity	207 222	207 168	50 076	24,2%	47 122	22,7%	48 445	23,4%	145 644	70,3%	44 795	75,4%	8,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	71 335	71 335	25 926	36,3%	19 193	26,9%	19 155	26,9%	64 274	90,1%	17 291	92,5%	10,8%
Sale of Goods and Rendering of Services	22 615	12 769	4 568	20,2%	3 565	15,8%	1 807	14,1%	9 939	77,8%	3 812	18,5%	(52,6%)
Agency services	6 892	7 022	1 558	22,6%	1 162	16,9%	840	12,0%	3 560	50,7%	1 571	69,6%	(46,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 202	9 956	2 316	28,2%	2 576	31,4%	2 730	27,4%	7 621	76,5%	2 267	72,9%	20,4%
Interest earned from Current and Non Current Assets	11 916	13 220	3 512	29,5%	3 072	25,8%	2 748	20,8%	9 332	70,6%	1 922	66,6%	42,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 203	5 246	795	15,3%	1 699	32,7%	710	13,5%	3 204	61,1%	862	66,5%	(17,6%)
Licence and permits	737	472	151	20,5%	124	16,9%	93	19,6%	368	78,0%	173	72,8%	(46,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 091	2 135	85	7,8%	388	35,6%	1 647	77,2%	2 121	99,4%	295	54,3%	457,5%
Non-Exchange Revenue													
Property rates	532 893	532 850	201 003	37,7%	143 317	26,9%	141 020	26,5%	485 341	91,1%	134 863	91,0%	4,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 812	25 246	160	,5%	8 391	25,6%	6 538	25,9%	15 089	59,8%	4 103	42,0%	59,3%
Licences or permits	11 956	11 952	2 265	18,9%	1 732	14,5%	988	8,3%	4 985	41,7%	1 573	69,7%	(37,2%)
Transfer and subsidies - Operational	324 656	372 138	126 203	38,9%	101 106	31,1%	102 077	27,4%	329 386	88,5%	85 439	87,8%	19,5%
Interest	32 615	34 648	8 131	24,9%	8 913	27,3%	9 334	26,9%	26 378	76,1%	8 315	78,6%	12,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	5,3%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 249 698**	**1 301 630**	**292 492**	**23,4%**	**304 542**	**24,4%**	**363 153**	**27,9%**	**960 186**	**73,8%**	**295 566**	**64,7%**	**22,9%**
Employee related costs	497 297	503 252	125 313	25,2%	127 657	25,7%	170 987	34,0%	423 957	84,2%	122 007	74,1%	40,1%
Remuneration of councillors	34 185	34 988	8 588	25,1%	8 980	26,3%	8 899	25,4%	26 467	75,6%	8 595	78,5%	3,5%
Bulk purchases - electricity	153 550	153 550	38 116	24,8%	39 111	25,5%	41 207	26,8%	118 434	77,1%	31 751	60,9%	29,8%
Inventory consumed	12 982	12 916	3 784	29,1%	2 865	22,1%	1 596	12,4%	8 245	63,8%	3 214	82,2%	(50,3%)
Debt impairment	11 290	11 290	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	107 839	107 839	22 330	20,7%	14 887	13,8%	29 774	27,6%	66 991	62,1%	21 818	59,1%	36,5%
Interest	11 818	10 818	0	-	2	-	1 366	12,6%	1 368	12,6%	979	14,6%	39,6%
Contracted services	227 033	275 145	51 672	22,8%	60 881	26,8%	70 315	25,6%	182 868	66,5%	55 999	64,7%	25,6%
Transfers and subsidies	17 133	15 566	1 351	7,9%	9 669	56,4%	31	,2%	11 052	71,0%	1 312	46,0%	(97,6%)
Irrecoverable debts written off	5 000	5 000	1 438	28,8%	1 312	26,2%	1 541	30,8%	4 291	85,8%	1 548	40,7%	(,4%)
Operational costs	171 571	171 267	39 899	23,3%	39 177	22,8%	37 435	21,9%	116 511	68,0%	49 096	60,7%	(23,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	(752)	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**20 444**	**4 528**	**134 258**	**-**	**37 820**	**-**	**(25 021)**	**-**	**147 056**	**-**	**11 716**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	132 163	135 685	5 697	4,3%	-	-	70 218	51,8%	75 916	56,0%	11 391	59,2%	516,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**152 607**	**140 213**	**139 955**		**37 820**		**45 197**		**222 972**		**23 106**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**152 607**	**140 213**	**139 955**		**37 820**		**45 197**		**222 972**		**23 106**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**152 607**	**140 213**	**139 955**		**37 820**		**45 197**		**222 972**		**23 106**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**152 607**	**140 213**	**139 955**		**37 820**		**45 197**		**222 972**		**23 106**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**187 558**	**186 109**	**21 010**	**11,2%**	**41 913**	**22,3%**	**38 177**	**20,5%**	**101 100**	**54,3%**	**30 224**	**57,0%**	**26,3%**
National Government	114 490	114 944	15 831	13,8%	27 977	24,4%	22 527	19,6%	66 334	57,7%	20 927	75,4%	7,6%
Provincial Government	435	3 043	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**114 924**	**117 987**	**15 831**	**13,8%**	**27 977**	**24,3%**	**22 527**	**19,1%**	**66 334**	**56,2%**	**20 927**	**70,4%**	**7,6%**
Borrowing	9 000	9 000	252	2,8%	-	-	-	-	252	2,8%	-	-	-
Internally generated funds	63 634	59 122	4 928	7,7%	13 936	21,9%	15 651	26,5%	34 514	58,4%	9 297	52,6%	68,3%
Capital Expenditure Functional	**187 558**	**186 109**	**21 010**	**11,2%**	**41 913**	**22,3%**	**38 177**	**20,5%**	**101 100**	**54,3%**	**30 224**	**57,0%**	**26,3%**
Municipal governance and administration	**7 897**	**3 516**	**77**	**1,0%**	**2 161**	**27,4%**	**34**	**1,0%**	**2 272**	**64,6%**	**1 575**	**64,2%**	**(97,8%)**
Executive and Council	387	15	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 300	3 403	77	1,1%	2 161	29,6%	34	1,0%	2 272	66,8%	1 544	63,4%	(97,8%)
Internal audit	210	98	-	-	-	-	-	-	-	-	32	85,6%	(100,0%)
Community and Public Safety	**4 655**	**2 355**	**316**	**6,8%**	**98**	**2,1%**	**128**	**5,4%**	**542**	**23,0%**	**41**	**40,9%**	**211,8%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 600	2 300	316	6,9%	98	2,1%	105	4,6%	519	22,6%	27	42,2%	289,7%
Housing	55	55	-	-	-	-	23	41,2%	23	41,2%	14	34,1%	61,7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**157 125**	**160 147**	**20 365**	**13,0%**	**39 012**	**24,8%**	**36 212**	**22,6%**	**95 588**	**59,7%**	**28 608**	**65,1%**	**26,6%**
Planning and Development	140 425	141 969	20 358	14,5%	32 014	22,8%	31 812	22,4%	84 185	59,3%	21 986	68,1%	44,7%
Road Transport	15 900	17 578	-	-	6 552	41,2%	4 400	25,0%	10 952	62,3%	6 519	53,6%	(32,5%)
Environmental Protection	800	600	7	,8%	445	55,6%	-	-	452	75,3%	103	97,3%	(100,0%)
Trading Services	**17 397**	**16 997**	**252**	**1,4%**	**642**	**3,7%**	**1 804**	**10,6%**	**2 698**	**15,9%**	**-**	**2,1%**	**(100,0%)**
Energy sources	15 997	15 997	252	1,6%	(115)	(,7%)	1 804	11,3%	1 941	12,1%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 400	1 000	-	-	757	54,1%	-	-	757	75,7%	-	90,3%	-
Other	**485**	**3 093**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 316 613**	**1 360 047**	**417 148**	**31,7%**	**434 511**	**33,0%**	**351 886**	**25,9%**	**1 203 546**	**88,5%**	**365 876**	**87,6%**	**(3,8%)**
Property rates	506 248	505 608	116 125	22,9%	151 620	29,9%	127 247	25,2%	394 992	78,1%	126 916	76,5%	,3%
Service charges	274 989	273 358	70 271	25,6%	76 626	27,9%	71 917	26,3%	218 814	80,0%	67 472	85,5%	6,6%
Other revenue	54 408	55 824	53 209	97,8%	18 668	34,3%	22 462	40,2%	94 338	169,0%	21 417	208,9%	4,9%
Transfers and Subsidies - Operational	336 888	374 692	130 647	38,8%	120 302	35,7%	101 141	27,0%	352 089	94,0%	105 095	82,3%	(3,8%)
Transfers and Subsidies - Capital	132 163	135 685	43 487	32,9%	61 904	46,8%	23 211	17,1%	128 602	94,8%	43 234	128,9%	(46,3%)
Interest	11 916	14 879	3 410	28,6%	5 392	45,2%	5 908	39,7%	14 710	98,9%	1 741	59,8%	239,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 126 778)**	**(1 159 116)**	**(287 189)**	**25,5%**	**(278 995)**	**24,8%**	**(342 819)**	**29,6%**	**(909 002)**	**78,4%**	**(262 482)**	**70,1%**	**30,6%**
Suppliers and employees	(1 098 797)	(1 132 281)	(287 189)	26,1%	(278 995)	25,4%	(330 409)	29,2%	(896 592)	79,2%	(261 504)	71,5%	26,3%
Finance charges	(10 818)	(9 818)	-	-	-	-	(1 358)	13,8%	(1 358)	13,8%	(978)	14,6%	38,8%
Transfers and grants	(17 163)	(17 017)	-	-	-	-	(11 052)	64,9%	(11 052)	64,9%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**189 835**	**200 931**	**129 960**	**68,5%**	**155 516**	**81,9%**	**9 067**	**4,5%**	**294 543**	**146,6%**	**103 393**	**224,5%**	**(91,2%)**
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	**(161 114)**	**(152 701)**	**(31 423)**	**19,5%**	**(45 213)**	**28,1%**	**(41 339)**	**27,1%**	**(117 975)**	**77,3%**	**(35 097)**	**60,2%**	**17,8%**
Capital assets	(161 114)	(152 701)	(31 423)	19,5%	(45 213)	28,1%	(41 339)	27,1%	(117 975)	77,3%	(35 097)	60,2%	17,8%
Net Cash from/(used) Investing Activities	**(161 114)**	**(152 701)**	**(31 423)**	**19,5%**	**(45 213)**	**28,1%**	**(41 339)**	**27,1%**	**(117 975)**	**77,3%**	**(35 097)**	**60,2%**	**17,8%**
Cash Flow from Financing Activities													
Receipts	**9 000**	**9 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(33 605)**	**(33 605)**	**(9 149)**	**27,2%**	**(9 821)**	**29,2%**	**(8 486)**	**25,3%**	**(27 455)**	**81,7%**	**(8 900)**	**118,7%**	**(4,7%)**
Repayment of borrowing	(33 605)	(33 605)	(9 149)	27,2%	(9 821)	29,2%	(8 486)	25,3%	(27 455)	81,7%	(8 900)	118,7%	(4,7%)
Net Cash from/(used) Financing Activities	**(24 605)**	**(24 605)**	**(9 149)**	**37,2%**	**(9 821)**	**39,9%**	**(8 486)**	**34,5%**	**(27 455)**	**111,6%**	**(8 900)**	**118,7%**	**(4,7%)**
Net Increase/(Decrease) in cash held	**4 116**	**23 626**	**89 388**	**2 171,8%**	**100 483**	**2 441,4%**	**(40 758)**	**(172,5%)**	**149 113**	**631,2%**	**59 395**	**(270,3%)**	**(168,6%)**
Cash/cash equivalents at the year begin:	114 251	66 405	66 760	58,4%	154 424	135,2%	254 907	383,9%	66 760	100,5%	241 596	89,6%	5,5%
Cash/cash equivalents at the year end:	**118 367**	**90 031**	**154 424**	**130,5%**	**254 907**	**215,4%**	**214 149**	**237,9%**	**214 149**	**237,9%**	**300 991**	**481,7%**	**(28,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6	,6%	6	,5%	4	,4%	1 100	98,5%	1 116	,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 345	36,2%	9 147	17,1%	3 076	5,8%	21 842	40,9%	53 409	7,2%	(25)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42 316	9,9%	19 886	4,6%	13 598	3,2%	352 551	82,3%	428 351	57,8%	(599)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 486	8,1%	3 560	4,4%	2 596	3,2%	67 545	84,2%	80 186	10,8%	(219)	(,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 004	2,5%	3 933	2,4%	3 844	2,4%	150 838	92,8%	162 620	21,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	543	3,5%	767	5,0%	183	1,2%	13 832	90,3%	15 325	2,1%	35	,2%	-	-
Total By Income Source	**72 700**	**9,8%**	**37 299**	**5,0%**	**23 301**	**3,1%**	**607 708**	**82,0%**	**741 007**	**100,0%**	**(808)**	**(,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 885	4,0%	1 682	2,3%	901	1,3%	66 160	92,4%	71 629	9,7%	-	-	-	-
Commercial	27 589	17,8%	12 053	7,8%	6 163	4,0%	108 917	70,4%	154 722	20,9%	(75)	-	-	-
Households	42 226	8,2%	23 564	4,6%	16 236	3,2%	432 631	84,1%	514 657	69,5%	(734)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**72 700**	**9,8%**	**37 299**	**5,0%**	**23 301**	**3,1%**	**607 708**	**82,0%**	**741 007**	**100,0%**	**(808)**	**(,1%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	28	100,0%	28	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**28**	**100,0%**	**28**	**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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 367 249**	**1 390 216**	**439 684**	**32,2%**	**404 356**	**29,6%**	**357 972**	**25,7%**	**1 202 013**	**86,5%**	**306 951**	**77,7%**	**16,6%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	440 342	440 342	102 995	23,4%	119 895	27,2%	123 730	28,1%	346 619	78,7%	94 829	76,0%	30,5%
Service charges - Waste Water Management	142 544	142 544	32 421	22,7%	35 796	25,1%	35 476	24,9%	103 693	72,7%	29 580	71,5%	19,9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 983	2 983	888	29,8%	594	19,9%	876	29,4%	2 359	79,1%	1 519	103,4%	(42,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	76 939	76 939	19 711	25,6%	20 600	26,8%	20 895	27,2%	61 207	79,6%	17 527	76,2%	19,2%
Interest earned from Current and Non Current Assets	13 033	13 033	3 408	26,1%	2 064	15,8%	2 392	18,4%	7 864	60,3%	3 918	81,5%	(38,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 822	1 822	35	1,9%	9	,5%	356	19,5%	400	22,0%	4	50,2%	9 452,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 480	2 480	1 270	51,2%	244	9,8%	57	2,3%	1 571	63,3%	271	61,5%	(79,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	687 107	710 074	278 955	40,6%	225 154	32,8%	174 190	24,5%	678 299	95,5%	159 303	79,5%	9,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**857 923**	**856 277**	**373 958**	**43,6%**	**397 818**	**46,4%**	**365 426**	**42,7%**	**1 137 202**	**132,8%**	**332 070**	**128,2%**	**10,0%**
Employee related costs	293 957	297 551	152 566	51,9%	141 995	48,3%	128 193	43,1%	422 754	142,1%	137 476	148,3%	(6,8%)
Remuneration of councillors	14 364	14 364	3 066	21,3%	3 828	26,7%	3 129	21,8%	10 023	69,8%	3 133	72,9%	(,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	64 687	64 687	52 308	80,9%	66 526	102,8%	58 808	90,9%	177 642	274,6%	27 297	170,6%	115,4%
Debt impairment	27 226	27 226	6 807	25,0%	6 807	25,0%	6 807	25,0%	20 420	75,0%	18 611	182,3%	(63,4%)
Depreciation and amortisation	230 780	230 780	57 710	25,0%	58 562	25,4%	58 564	25,4%	174 836	75,8%	55 929	75,2%	4,7%
Interest	4 846	5 080	11 436	236,0%	14 724	303,8%	8 626	169,8%	34 786	684,7%	3 549	255,9%	143,1%
Contracted services	122 896	121 586	25 971	21,1%	36 387	29,6%	50 556	41,6%	112 914	92,9%	35 913	110,5%	40,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	2 407	-	2 246	-	801	-	5 454	-	924	-	(13,3%)
Operational costs	99 166	95 002	61 681	62,2%	66 743	67,3%	49 942	52,6%	178 366	187,7%	49 238	171,6%	1,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	7	-	-	-	-	-	7	-	-	-	-
Surplus/(Deficit)	**509 325**	**533 939**	**65 726**	**-**	**6 539**	**-**	**(7 454)**	**-**	**64 811**	**-**	**(25 118)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	270 733	379 894	123 365	45,6%	105 539	39,0%	62 188	16,4%	291 092	76,6%	124 116	89,8%	(49,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**780 059**	**913 833**	**189 091**		**112 078**		**54 734**		**355 903**		**98 998**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**780 059**	**913 833**	**189 091**		**112 078**		**54 734**		**355 903**		**98 998**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**780 059**	**913 833**	**189 091**		**112 078**		**54 734**		**355 903**		**98 998**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**780 059**	**913 833**	**189 091**		**112 078**		**54 734**		**355 903**		**98 998**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**270 733**	**400 691**	**107 551**	**39,7%**	**96 396**	**35,6%**	**62 187**	**15,5%**	**266 133**	**66,4%**	**80 305**	**62,6%**	**(22,6%)**
National Government	270 733	395 394	107 416	39,7%	90 512	33,4%	58 762	14,9%	256 691	64,9%	78 150	61,0%	(24,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**270 733**	**395 394**	**107 416**	**39,7%**	**90 512**	**33,4%**	**58 762**	**14,9%**	**256 691**	**64,9%**	**78 150**	**61,0%**	**(24,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	5 297	134	-	5 883	-	3 424	64,7%	9 442	178,3%	2 155	103,1%	58,9%
Capital Expenditure Functional	**270 733**	**400 691**	**107 551**	**39,7%**	**96 396**	**35,6%**	**62 187**	**15,5%**	**266 133**	**66,4%**	**80 305**	**62,6%**	**(22,6%)**
Municipal governance and administration	**-**	**5 297**	**134**	**-**	**2 353**	**-**	**1 603**	**30,3%**	**4 090**	**77,2%**	**2 155**	**100,8%**	**(25,6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	5 297	134	-	2 353	-	1 603	30,3%	4 090	77,2%	2 155	100,8%	(25,6%)
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**	**395 394**	**107 416**	**39,7%**	**94 043**	**34,7%**	**60 584**	**15,3%**	**262 043**	**66,3%**	**78 150**	**61,1%**	**(22,5%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	158 966	234 441	67 407	42,4%	37 482	23,6%	41 440	17,7%	146 329	62,4%	43 376	54,3%	(4,5%)
Waste Water Management	111 767	160 953	40 010	35,8%	56 561	50,6%	19 144	11,9%	115 714	71,9%	34 774	74,5%	(44,9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 687 040**	**1 819 169**	**1 192 828**	**70,7%**	**810 407**	**48,0%**	**648 046**	**35,6%**	**2 651 281**	**145,7%**	**639 484**	**160,8%**	**1,3%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	603 119	603 119	220 956	36,6%	248 747	41,2%	234 482	38,9%	704 186	116,8%	223 913	196,0%	4,7%
Other revenue	113 048	113 048	2 358	2,1%	970	,9%	1 095	1,0%	4 423	3,9%	1 991	3,5%	(45,0%)
Transfers and Subsidies - Operational	687 107	694 574	724 207	105,4%	332 036	48,3%	301 658	43,4%	1 357 901	195,5%	340 757	162,1%	(11,5%)
Transfers and Subsidies - Capital	270 733	395 394	220 124	81,3%	203 948	75,3%	85 681	21,7%	509 752	128,9%	49 429	150,6%	73,3%
Interest	13 033	13 033	25 182	193,2%	24 707	189,6%	25 131	192,8%	75 019	575,6%	23 395	353,2%	7,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(608 531)**	**(514 932)**	**(168)**	**-**	**(240)**	**-**	**(125)**	**-**	**(532)**	**,1%**	**(257)**	**,1%**	**(51,4%)**
Suppliers and employees	(603 732)	(510 699)	(168)	-	(240)	-	(125)	-	(532)	,1%	(257)	,1%	(51,4%)
Finance charges	(4 799)	(4 233)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 078 509**	**1 304 237**	**1 192 660**	**110,6%**	**810 167**	**75,1%**	**647 921**	**49,7%**	**2 650 748**	**203,2%**	**639 228**	**257,3%**	**1,4%**
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	**(311 343)**	**(402 066)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(311 343)	(402 066)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(311 343)**	**(402 066)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**,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	**767 166**	**902 170**	**1 192 660**	**155,5%**	**810 167**	**105,6%**	**647 921**	**71,8%**	**2 650 748**	**293,8%**	**639 228**	**416,8%**	**1,4%**
Cash/cash equivalents at the year begin:	13 086	13 086	302 607	2 312,4%	1 495 268	11 426,1%	2 305 432	17 616,9%	302 607	2 312,4%	2 645 642	2 307,1%	(12,9%)
Cash/cash equivalents at the year end:	**780 252**	**915 257**	**1 495 266**	**191,6%**	**2 305 434**	**295,5%**	**2 953 355**	**322,7%**	**2 953 355**	**322,7%**	**3 284 866**	**450,7%**	**(10,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	57 458	4,0%	51 925	3,6%	33 645	2,4%	1 287 109	90,0%	1 430 137	88,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 620	6,2%	7 114	3,8%	4 835	2,6%	164 562	87,5%	188 132	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	-	-	(1)	(,1%)	1 843	100,1%	1 841	,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 906)	55,6%	(1 183)	34,5%	(614)	17,9%	277	(8,1%)	(3 427)	(,2%)	-	-	-	-
Total By Income Source	**67 172**	**4,2%**	**57 856**	**3,6%**	**37 865**	**2,3%**	**1 453 790**	**89,9%**	**1 616 683**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 927	11,2%	3 070	8,7%	2 278	6,5%	25 874	73,6%	35 149	2,2%	-	-	-	-
Commercial	19 718	8,6%	10 854	4,7%	6 061	2,6%	192 549	84,0%	229 182	14,2%	-	-	-	-
Households	43 571	3,2%	43 964	3,3%	29 536	2,2%	1 235 432	91,3%	1 352 502	83,7%	-	-	-	-
Other	(44)	29,5%	(32)	21,2%	(10)	6,6%	(64)	42,7%	(150)	-	-	-	-	-
Total By Customer Group	**67 172**	**4,2%**	**57 856**	**3,6%**	**37 865**	**2,3%**	**1 453 790**	**89,9%**	**1 616 683**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	20 081	3,5%	48 279	8,5%	28 342	5,0%	472 185	83,0%	568 887	63,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 272	9,0%	19 894	7,7%	6 043	2,3%	209 842	81,0%	259 051	29,0%
Auditor-General	-	-	295	38,7%	362	47,4%	106	13,9%	764	,1%
Other	2 662	4,1%	494	,8%	265	,4%	62 195	94,8%	65 616	7,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**46 014**	**5,1%**	**68 962**	**7,7%**	**35 012**	**3,9%**	**744 329**	**83,2%**	**894 317**	**100,0%**

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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**234 907**	**232 391**	**80 514**	**34,3%**	**67 195**	**28,6%**	**24 535**	**10,6%**	**172 244**	**74,1%**	**63 850**	**89,4%**	**(61,6%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 909	3 909	882	22,6%	872	22,3%	860	22,0%	2 614	66,9%	881	78,3%	(2,4%)
Sale of Goods and Rendering of Services	265	2 759	259	97,8%	77	29,0%	985	35,7%	1 321	47,9%	170	107,3%	481,0%
Agency services	3 363	3 313	866	25,8%	617	18,3%	970	29,3%	2 453	74,1%	1 131	87,7%	(14,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 500	1 000	216	14,4%	231	15,4%	242	24,2%	689	68,9%	217	-	11,5%
Interest earned from Current and Non Current Assets	7 120	8 825	873	12,3%	2 711	38,1%	3 418	38,7%	7 003	79,4%	2 074	85,2%	64,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	725	760	184	25,4%	186	25,6%	213	28,1%	583	76,7%	177	75,6%	20,3%
Licence and permits	15	17	6	43,3%	4	26,6%	3	19,1%	14	80,8%	3	63,8%	6,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	250	582	-	(458)	-	94	37,5%	218	87,1%	161	-	(41,7%)
Non-Exchange Revenue													
Property rates	58 991	57 671	13 768	23,3%	13 484	22,9%	14 938	25,9%	42 190	73,2%	13 753	70,5%	8,6%
Surcharges and Taxes	4 800	-	28	,6%	(28)	(,6%)	-	-	-	-	9 728	88,4%	(100,0%)
Fines, penalties and forfeits	32	65	9	26,8%	9	28,4%	9	14,0%	27	41,2%	7	109,6%	23,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	150 187	147 522	61 017	40,6%	47 965	31,9%	1 012	,7%	109 994	74,6%	34 440	98,9%	(97,1%)
Interest	4 000	6 300	1 823	45,6%	1 525	38,1%	1 790	28,4%	5 138	81,6%	1 108	62,5%	61,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**289 246**	**292 050**	**50 491**	**17,5%**	**60 317**	**20,9%**	**48 777**	**16,7%**	**159 585**	**54,6%**	**181 063**	**115,9%**	**(73,1%)**
Employee related costs	107 111	109 191	22 512	21,0%	27 098	25,3%	25 049	22,9%	74 660	68,4%	22 894	70,5%	9,4%
Remuneration of councillors	13 998	13 998	3 073	22,0%	3 757	26,8%	3 188	22,8%	10 018	71,6%	3 058	71,7%	4,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	950	950	84	8,9%	144	15,2%	162	17,1%	391	41,1%	1 031	22,3%	(84,3%)
Debt impairment	15 500	15 500	-	-	-	-	-	-	-	-	131 224	595,4%	(100,0%)
Depreciation and amortisation	17 870	23 870	4 729	26,5%	4 743	26,5%	4 671	19,6%	14 143	59,3%	4 911	63,6%	(4,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	66 680	66 110	9 732	14,6%	14 735	22,1%	6 554	9,9%	31 022	46,9%	9 299	49,5%	(29,5%)
Transfers and subsidies	7 513	6 936	403	5,4%	2 268	30,2%	1 243	17,9%	3 913	56,4%	-	-	(100,0%)
Irrecoverable debts written off	10 000	8 000	-	-	-	-	-	-	-	-	-	112,8%	-
Operational costs	49 625	47 496	9 957	20,1%	7 571	15,3%	7 909	16,7%	25 438	53,6%	8 646	54,0%	(8,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Surplus/(Deficit)	**(54 340)**	**(59 659)**	**30 023**	**-**	**6 878**	**-**	**(24 242)**	**-**	**12 659**	**-**	**(117 213)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	30 827	31 227	9 226	29,9%	6 283	20,4%	8 862	28,4%	24 371	78,0%	1 763	87,8%	402,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(23 513)**	**(28 432)**	**39 249**		**13 161**		**(15 380)**		**37 030**		**(115 450)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(23 513)**	**(28 432)**	**39 249**		**13 161**		**(15 380)**		**37 030**		**(115 450)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(23 513)**	**(28 432)**	**39 249**		**13 161**		**(15 380)**		**37 030**		**(115 450)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(23 513)**	**(28 432)**	**39 249**		**13 161**		**(15 380)**		**37 030**		**(115 450)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**48 924**	**45 753**	**8 920**	**18,2%**	**6 625**	**13,5%**	**9 802**	**21,4%**	**25 346**	**55,4%**	**6 385**	**66,2%**	**53,5%**
National Government	30 827	31 227	8 528	27,7%	5 280	17,1%	8 204	26,3%	22 011	70,5%	1 520	78,2%	439,7%
Provincial Government	-	-	-	-	-	-	90	-	90	-	(177)	-	(150,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 827**	**31 227**	**8 528**	**27,7%**	**5 280**	**17,1%**	**8 293**	**26,6%**	**22 101**	**70,8%**	**1 343**	**80,4%**	**517,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 098	14 526	392	2,2%	1 345	7,4%	1 508	10,4%	3 245	22,3%	5 042	44,1%	(70,1%)
Capital Expenditure Functional	**48 924**	**45 753**	**8 920**	**18,2%**	**6 625**	**13,5%**	**9 802**	**21,4%**	**25 346**	**55,4%**	**6 385**	**66,2%**	**53,5%**
Municipal governance and administration	**8 200**	**5 843**	**12**	**,1%**	**630**	**7,7%**	**231**	**4,0%**	**873**	**14,9%**	**2 875**	**45,2%**	**(92,0%)**
Executive and Council	-	116	-	-	-	-	116	99,9%	116	99,9%	-	-	(100,0%)
Finance and administration	8 200	5 727	12	,1%	630	7,7%	116	2,0%	757	13,2%	2 875	48,3%	(96,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 315**	**915**	**-**	**-**	**-**	**-**	**90**	**9,8%**	**90**	**9,8%**	**(24)**	**55,9%**	**(478,7%)**
Community and Social Services	1 315	915	-	-	-	-	90	9,8%	90	9,8%	(24)	55,9%	(478,7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 410**	**38 060**	**8 908**	**23,2%**	**5 965**	**15,5%**	**9 154**	**24,1%**	**24 027**	**63,1%**	**3 260**	**75,5%**	**180,8%**
Planning and Development	31 134	28 281	8 671	27,8%	5 965	19,2%	1 857	6,6%	16 493	58,3%	3 260	53,2%	(43,0%)
Road Transport	7 276	9 779	238	3,3%	-	-	7 297	74,6%	7 534	77,0%	-	97,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 000**	**936**	**-**	**-**	**30**	**3,0%**	**327**	**35,0%**	**357**	**38,1%**	**275**	**21,6%**	**19,2%**
Energy sources	400	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	936	-	-	30	4,9%	327	35,0%	357	38,1%	275	59,8%	19,2%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**273 174**	**270 280**	**(22 942)**	**(8,4%)**	**64 228**	**23,5%**	**(15 750)**	**(5,8%)**	**25 536**	**9,4%**	**8 817**	**5,9%**	**(278,6%)**
Property rates	70 121	68 934	(157)	(,2%)	485	,7%	(355)	(,5%)	(27)	-	(851)	(1,6%)	(58,3%)
Service charges	5 546	5 546	38	,7%	33	,6%	102	1,8%	173	3,1%	34	2,0%	198,4%
Other revenue	9 372	8 226	1 907	20,3%	435	4,6%	2 353	28,6%	4 695	57,1%	6 204	63,5%	(62,1%)
Transfers and Subsidies - Operational	150 187	147 522	33 125	22,1%	50 769	33,8%	(33 182)	(22,5%)	50 711	34,4%	-	-	(100,0%)
Transfers and Subsidies - Capital	30 827	31 227	(60 838)	(197,4%)	7 963	25,8%	9 555	30,6%	(43 320)	(138,7%)	-	-	(100,0%)
Interest	7 120	8 825	2 983	41,9%	4 544	63,8%	5 777	65,5%	13 304	150,7%	3 430	108,4%	68,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(260 510)**	**(258 947)**	**(10 188)**	**3,9%**	**(11 256)**	**4,3%**	**(11 612)**	**4,5%**	**(33 055)**	**12,8%**	**(10 748)**	**13,0%**	**8,0%**
Suppliers and employees	(252 971)	(251 985)	(10 188)	4,0%	(11 256)	4,4%	(11 612)	4,6%	(33 055)	13,1%	(10 748)	13,0%	8,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 539)	(6 962)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**12 664**	**11 333**	**(33 130)**	**(261,6%)**	**52 973**	**418,3%**	**(27 361)**	**(241,4%)**	**(7 518)**	**(66,3%)**	**(1 931)**	**(205,2%)**	**1 317,0%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(54 653)**	**(51 006)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(54 653)	(51 006)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(54 653)**	**(51 006)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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)**	**(39 673)**	**(33 130)**	**78,9%**	**52 973**	**(126,2%)**	**(27 361)**	**69,0%**	**(7 518)**	**19,0%**	**(1 931)**	**34,0%**	**1 317,0%**
Cash/cash equivalents at the year begin:	111 163	105 905	109 789	98,8%	76 660	69,0%	129 632	122,4%	109 789	103,7%	100 762	104,0%	28,7%
Cash/cash equivalents at the year end:	**69 174**	**66 231**	**76 660**	**110,8%**	**129 632**	**187,4%**	**102 271**	**154,4%**	**102 271**	**154,4%**	**98 831**	**159,6%**	**3,5%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 036	4,8%	5 935	5,7%	2 392	2,3%	90 743	87,2%	104 106	84,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	325	5,4%	329	5,5%	153	2,6%	5 151	86,5%	5 959	4,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	97	5,1%	126	6,6%	63	3,3%	1 617	84,9%	1 904	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	(12)	(1,0%)	(4)	(,3%)	(1)	-	1 183	101,4%	1 167	,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(65)	(,6%)	(5)	-	(45)	(,5%)	10 191	101,1%	10 076	8,2%	-	-	-	-
Total By Income Source	**5 382**	**4,4%**	**6 382**	**5,2%**	**2 562**	**2,1%**	**108 886**	**88,4%**	**123 212**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 374	8,1%	1 345	7,9%	672	4,0%	13 529	80,0%	16 919	13,7%	-	-	-	-
Commercial	2 371	5,0%	2 058	4,3%	799	1,7%	42 174	89,0%	47 403	38,5%	-	-	-	-
Households	1 423	2,4%	2 595	4,5%	941	1,6%	53 304	91,5%	58 263	47,3%	-	-	-	-
Other	213	34,1%	384	61,3%	150	24,0%	(121)	(19,3%)	626	,5%	-	-	-	-
Total By Customer Group	**5 382**	**4,4%**	**6 382**	**5,2%**	**2 562**	**2,1%**	**108 886**	**88,4%**	**123 212**	**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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	87	100,0%	-	-	-	-	-	-	87	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**87**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**87**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**614 613**	**616 061**	**156 487**	**25,5%**	**149 466**	**24,3%**	**134 931**	**21,9%**	**440 885**	**71,6%**	**130 262**	**71,7%**	**3,6%**
Exchange Revenue													
Service charges - Electricity	173 524	170 996	30 742	17,7%	28 311	16,3%	26 221	15,3%	85 275	49,9%	25 501	50,1%	2,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 069	17 164	4 343	27,0%	4 349	27,1%	4 392	25,6%	13 085	76,2%	3 006	64,7%	46,1%
Sale of Goods and Rendering of Services	6 335	7 771	1 356	21,4%	1 625	25,7%	1 618	20,8%	4 599	59,2%	1 350	51,9%	19,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 625	3 914	555	12,0%	773	16,7%	815	20,8%	2 143	54,8%	991	64,6%	(17,7%)
Interest earned from Current and Non Current Assets	3 178	5 009	1 286	40,5%	901	28,3%	797	15,9%	2 984	59,6%	826	79,2%	(3,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 442	1 457	353	24,5%	315	21,9%	379	26,0%	1 048	71,9%	417	73,5%	(9,0%)
Licence and permits	3 922	4 179	1 145	29,2%	870	22,2%	1 237	29,6%	3 252	77,8%	710	81,1%	74,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	828	1 905	1 331	160,8%	96	11,6%	(244)	(12,8%)	1 183	62,1%	114	10,4%	(314,7%)
Non-Exchange Revenue													
Property rates	271 175	272 175	70 033	25,8%	68 005	25,1%	68 041	25,0%	206 079	75,7%	65 729	76,7%	3,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 257	3 323	50	1,5%	1 967	60,4%	39	1,2%	2 056	61,9%	40	57,2%	(3,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	279	72,9%	(100,0%)
Transfer and subsidies - Operational	115 580	115 990	44 493	38,5%	38 879	33,6%	28 153	24,3%	111 526	96,2%	27 000	96,0%	4,3%
Interest	14 348	11 848	799	5,6%	3 374	23,5%	3 482	29,4%	7 655	64,6%	3 534	69,0%	(1,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	331	331	-	-	-	-	-	-	-	-	766	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**614 180**	**615 689**	**146 627**	**23,9%**	**135 417**	**22,0%**	**129 456**	**21,0%**	**411 500**	**66,8%**	**107 639**	**64,3%**	**20,3%**
Employee related costs	162 029	161 489	37 050	22,9%	37 959	23,4%	37 985	23,5%	112 993	70,0%	37 110	71,9%	2,4%
Remuneration of councillors	12 303	12 090	2 716	22,1%	2 856	23,2%	3 275	27,1%	8 847	73,2%	2 809	75,2%	16,6%
Bulk purchases - electricity	215 706	215 706	66 014	30,6%	39 707	18,4%	40 593	18,8%	146 315	67,8%	26 232	68,5%	54,7%
Inventory consumed	8 251	8 029	349	4,2%	1 396	16,9%	1 592	19,8%	3 336	41,5%	484	17,4%	228,6%
Debt impairment	10 745	9 745	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 005	58 705	16 286	28,6%	12 928	22,7%	15 416	26,3%	44 630	76,0%	14 918	74,9%	3,3%
Interest	63	54	3	4,8%	46	72,9%	1	1,6%	50	93,3%	12	49,3%	(92,6%)
Contracted services	77 416	77 990	10 522	13,6%	22 669	29,3%	19 027	24,4%	52 218	67,0%	12 433	58,5%	53,0%
Transfers and subsidies	1 752	1 857	186	10,6%	453	25,9%	350	18,9%	989	53,3%	234	46,0%	49,6%
Irrecoverable debts written off	1 080	1 080	-	-	-	-	-	-	-	-	-	-	-
Operational costs	66 716	67 829	13 501	20,2%	17 404	26,1%	11 216	16,5%	42 121	62,1%	12 642	50,0%	(11,3%)
Losses on disposal of Assets	1 114	1 114	-	-	-	-	-	-	-	-	766	72,1%	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**433**	**372**	**9 861**	**-**	**14 049**	**-**	**5 476**	**-**	**29 385**	**-**	**22 623**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	48 641	53 158	7 783	16,0%	17 745	36,5%	10 217	19,2%	35 745	67,2%	14 260	51,7%	(28,4%)
Transfers and subsidies - capital (in-kind)	-	4 028	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 074**	**57 558**	**17 644**		**31 794**		**15 693**		**65 130**		**36 883**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 074**	**57 558**	**17 644**		**31 794**		**15 693**		**65 130**		**36 883**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 074**	**57 558**	**17 644**		**31 794**		**15 693**		**65 130**		**36 883**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 074**	**57 558**	**17 644**		**31 794**		**15 693**		**65 130**		**36 883**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**79 811**	**94 193**	**(24)**	**-**	**24**	**-**	**1 873**	**2,0%**	**1 873**	**2,0%**	**22**	**-**	**8 485,3%**
National Government	47 891	50 717	-	-	0	-	216	,4%	216	,4%	-	1,0%	(100,0%)
Provincial Government	750	2 441	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48 641**	**53 158**	**-**	**-**	**0**	**-**	**216**	**,4%**	**216**	**,4%**	**-**	**,9%**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 170	41 035	(24)	(,1%)	24	,1%	1 657	4,0%	1 657	4,0%	22	(1,1%)	7 494,5%
Capital Expenditure Functional	**79 811**	**98 221**	**8 986**	**11,3%**	**26 854**	**33,6%**	**19 130**	**19,5%**	**54 971**	**56,0%**	**11 145**	**28,6%**	**71,6%**
Municipal governance and administration	**1 900**	**3 170**	**3 071**	**161,6%**	**927**	**48,8%**	**1 418**	**44,7%**	**5 416**	**170,9%**	**22**	**110,0%**	**6 421,1%**
Executive and Council	250	650	-	-	-	-	404	62,1%	404	62,1%	20	,4%	1 971,2%
Finance and administration	1 550	2 320	3 071	198,1%	927	59,8%	1 014	43,7%	5 012	216,1%	2	378,5%	45 176,8%
Internal audit	100	200	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 390**	**3 086**	**313**	**13,1%**	**3 268**	**136,7%**	**414**	**13,4%**	**3 995**	**129,5%**	**-**	**114,9%**	**(100,0%)**
Community and Social Services	400	367	313	78,3%	3 268	817,1%	414	112,7%	3 995	1 087,7%	-	251,8%	(100,0%)
Sport And Recreation	800	880	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 190	1 839	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**57 051**	**70 818**	**5 602**	**9,8%**	**14 583**	**25,6%**	**14 602**	**20,6%**	**34 787**	**49,1%**	**5 471**	**17,6%**	**166,9%**
Planning and Development	3 770	7 892	-	-	-	-	(379)	(4,8%)	(379)	(4,8%)	-	-	(100,0%)
Road Transport	53 281	62 926	5 602	10,5%	14 583	27,4%	14 981	23,8%	35 165	55,9%	5 471	19,1%	173,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 470**	**21 147**	**-**	**-**	**8 075**	**43,7%**	**2 697**	**12,8%**	**10 772**	**50,9%**	**5 653**	**29,6%**	**(52,3%)**
Energy sources	16 120	17 120	-	-	8 075	50,1%	2 660	15,5%	10 736	62,7%	5 653	31,8%	(52,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 350	4 027	-	-	-	-	36	,9%	36	,9%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**714 475**	**712 965**	**146 170**	**20,5%**	**134 415**	**18,8%**	**123 351**	**17,3%**	**403 936**	**56,7%**	**128 468**	**55,9%**	**(4,0%)**
Property rates	249 481	253 123	116 722	46,8%	106 806	42,8%	97 592	38,6%	321 120	126,9%	88 837	123,0%	9,9%
Service charges	216 242	204 124	4 388	2,0%	5 766	2,7%	5 369	2,6%	15 523	7,6%	5 490	7,4%	(2,2%)
Other revenue	81 353	87 198	3 582	4,4%	2 591	3,2%	3 016	3,5%	9 189	10,5%	2 251	7,2%	34,0%
Transfers and Subsidies - Operational	115 580	114 354	3 175	2,7%	6 014	5,2%	400	,3%	9 589	8,4%	816	12,0%	(51,0%)
Transfers and Subsidies - Capital	48 641	49 158	18 303	37,6%	13 238	27,2%	16 974	34,5%	48 515	98,7%	31 073	95,5%	(45,4%)
Interest	3 178	5 009	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(618 559)**	**(620 897)**	**(106 937)**	**17,3%**	**(103 387)**	**16,7%**	**(73 871)**	**11,9%**	**(284 195)**	**45,8%**	**(233 535)**	**38,3%**	**(68,4%)**
Suppliers and employees	(617 103)	(619 451)	(106 937)	17,3%	(103 387)	16,8%	(73 871)	11,9%	(284 195)	45,9%	(233 535)	38,4%	(68,4%)
Finance charges	(63)	(54)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 392)	(1 392)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**95 916**	**92 068**	**39 233**	**40,9%**	**31 028**	**32,3%**	**49 480**	**53,7%**	**119 740**	**130,1%**	**(105 068)**	**145,1%**	**(147,1%)**
Cash Flow from Investing Activities													
Receipts	**331**	**331**	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	331	331	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(91 782)**	**(108 322)**	**(11 959)**	**13,0%**	**(28 700)**	**31,3%**	**(18 433)**	**17,0%**	**(59 093)**	**54,6%**	**(13 224)**	**40,1%**	**39,4%**
Capital assets	(91 782)	(108 322)	(11 959)	13,0%	(28 700)	31,3%	(18 433)	17,0%	(59 093)	54,6%	(13 224)	40,1%	39,4%
Net Cash from/(used) Investing Activities	**(91 451)**	**(107 990)**	**(11 959)**	**13,1%**	**(28 700)**	**31,4%**	**(18 433)**	**17,1%**	**(59 093)**	**54,7%**	**(13 224)**	**40,4%**	**39,4%**
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	**4 465**	**(15 922)**	**27 273**	**610,8%**	**2 327**	**52,1%**	**31 047**	**(195,0%)**	**60 647**	**(380,9%)**	**(118 291)**	**(1 597,3%)**	**(126,2%)**
Cash/cash equivalents at the year begin:	18 352	34 053	34 053	185,6%	61 326	334,2%	63 653	186,9%	34 053	100,0%	244 551	-	(74,0%)
Cash/cash equivalents at the year end:	**22 817**	**18 131**	**61 326**	**268,8%**	**63 653**	**279,0%**	**94 700**	**522,3%**	**94 700**	**522,3%**	**126 260**	**2 469,6%**	**(25,0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 058	35,7%	563	2,2%	521	2,1%	15 237	60,0%	25 380	9,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 492	16,6%	4 396	2,6%	3 544	2,1%	135 320	78,8%	171 752	67,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 313	13,9%	670	4,0%	637	3,8%	13 071	78,3%	16 692	6,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	108	9,4%	38	3,3%	33	2,9%	972	84,4%	1 151	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	99	,2%	103	,2%	128	,2%	55 168	99,4%	55 498	21,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 358)	127,3%	85	(,6%)	55	(,4%)	4 012	(26,4%)	(15 207)	(6,0%)	-	-	-	-
Total By Income Source	**20 712**	**8,1%**	**5 855**	**2,3%**	**4 919**	**1,9%**	**223 779**	**87,7%**	**255 266**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	112	3,0%	206	5,4%	211	5,5%	3 273	86,1%	3 803	1,5%	-	-	-	-
Commercial	1 111	35,1%	101	3,2%	51	1,6%	1 900	60,1%	3 162	1,2%	-	-	-	-
Households	19 021	8,8%	4 985	2,3%	4 165	1,9%	188 181	87,0%	216 351	84,8%	-	-	-	-
Other	468	1,5%	564	1,8%	492	1,5%	30 425	95,2%	31 950	12,5%	-	-	-	-
Total By Customer Group	**20 712**	**8,1%**	**5 855**	**2,3%**	**4 919**	**1,9%**	**223 779**	**87,7%**	**255 266**	**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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(77 140)	100,0%	-	-	-	-	-	-	(77 140)	121,6%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	60	100,0%	60	(,1%)
Trade Creditors	-	-	-	-	-	-	105	100,0%	105	(,2%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 544	100,0%	-	-	-	-	-	-	13 544	(21,4%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(63 595)**	**100,3%**	-	-	-	-	**166**	**(,3%)**	**(63 429)**	**100,0%**

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Chief Financial Officer	Ms Baneli Msomi	033 239 9268

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**205 989**	**301 081**	**16 672**	**8,1%**	**62 410**	**30,3%**	**27 534**	**9,1%**	**106 615**	**35,4%**	**29 598**	**55,5%**	**(7,0%)**
Exchange Revenue													
Service charges - Electricity	68 494	63 697	9 792	14,3%	15 216	22,2%	11 202	17,6%	36 209	56,8%	7 889	40,9%	42,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 269	6 231	905	17,2%	1 817	34,5%	1 364	21,9%	4 087	65,6%	1 259	75,3%	8,4%
Sale of Goods and Rendering of Services	1 156	1 156	41	3,6%	154	13,3%	77	6,6%	272	23,5%	39	50,8%	97,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 667	-	(0)	-	(107)	(,3%)	(14)	-	(122)	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	590	590	154	26,2%	53	9,1%	36	6,1%	244	41,3%	97	66,5%	(62,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	204	224	37	18,1%	77	37,7%	40	18,0%	154	68,7%	61	98,2%	(34,2%)
Licence and permits	4 469	5 199	1 096	24,5%	1 366	30,6%	1 411	27,1%	3 873	74,5%	1 068	67,4%	32,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 465	8 505	1 478	17,5%	1 592	18,8%	70	,8%	3 140	36,9%	1 436	394,8%	(95,1%)
Non-Exchange Revenue													
Property rates	16 664	18 096	2 555	15,3%	5 376	32,3%	3 652	20,2%	11 582	64,0%	4 231	77,0%	(13,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 018	8 018	613	7,6%	3	-	-	-	616	7,7%	690	58,4%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	56 991	58 589	-	-	36 864	64,7%	9 697	16,6%	46 561	79,5%	12 828	91,5%	(24,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	130 774	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**192 830**	**235 919**	**49 768**	**25,8%**	**74 164**	**38,5%**	**43 443**	**18,4%**	**167 375**	**70,9%**	**22 453**	**56,4%**	**93,5%**
Employee related costs	63 478	63 478	11 787	18,6%	22 911	36,1%	17 460	27,5%	52 157	82,2%	405	56,9%	4 213,7%
Remuneration of councillors	2 978	3 127	495	16,6%	1 017	34,1%	713	22,8%	2 225	71,2%	258	57,1%	175,8%
Bulk purchases - electricity	66 446	71 446	21 855	32,9%	28 421	42,8%	13 114	18,4%	63 389	88,7%	12 820	87,4%	2,3%
Inventory consumed	6 784	16 621	962	14,2%	3 424	50,5%	29	,2%	4 415	26,6%	1 900	40,3%	(98,5%)
Debt impairment	9 960	9 960	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 991	14 894	3 723	19,6%	-	-	-	-	3 723	25,0%	-	-	-
Interest	-	19 720	2 919	-	6 681	-	5 828	29,6%	15 428	78,2%	3 168	87,2%	84,0%
Contracted services	10 967	15 488	5 767	52,6%	5 433	49,5%	2 926	18,9%	14 127	91,2%	1 104	47,8%	165,0%
Transfers and subsidies	-	4	-	-	4	-	-	-	4	100,0%	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	13 226	21 182	2 259	17,1%	6 274	47,4%	3 374	15,9%	11 907	56,2%	2 798	41,1%	20,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 159**	**65 162**	**(33 096)**	**-**	**(11 754)**	**-**	**(15 909)**	**-**	**(60 760)**	**-**	**7 144**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	15 696	33 646	0	-	6 748	43,0%	3 936	11,7%	10 685	31,8%	3 243	76,8%	21,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 855**	**98 809**	**(33 096)**		**(5 006)**		**(11 973)**		**(50 075)**		**10 387**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**28 855**	**98 809**	**(33 096)**		**(5 006)**		**(11 973)**		**(50 075)**		**10 387**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28 855**	**98 809**	**(33 096)**		**(5 006)**		**(11 973)**		**(50 075)**		**10 387**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28 855**	**98 809**	**(33 096)**		**(5 006)**		**(11 973)**		**(50 075)**		**10 387**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**18 099**	**37 453**	**(437)**	**(2,4%)**	**4 243**	**23,4%**	**3 634**	**9,7%**	**7 440**	**19,9%**	**1 499**	**18,3%**	**142,4%**
National Government	14 447	30 056	28	,2%	4 243	29,4%	3 634	12,1%	7 905	26,3%	1 239	17,5%	193,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14 447**	**30 056**	**28**	**,2%**	**4 243**	**29,4%**	**3 634**	**12,1%**	**7 905**	**26,3%**	**1 239**	**17,5%**	**193,3%**
Borrowing	3 652	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	7 397	(465)	-	-	-	-	-	(465)	(6,3%)	260	-	(100,0%)
Capital Expenditure Functional	**18 099**	**37 453**	**(313)**	**(1,7%)**	**4 517**	**25,0%**	**3 634**	**9,7%**	**7 838**	**20,9%**	**1 499**	**18,3%**	**142,4%**
Municipal governance and administration	**3 652**	**150**	**(313)**	**(8,6%)**	**211**	**5,8%**	**-**	**-**	**(102)**	**(68,0%)**	**260**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 652	150	(313)	(8,6%)	211	5,8%	-	-	(102)	(68,0%)	260	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**23 912**	**-**	**-**	**713**	**-**	**-**	**-**	**713**	**3,0%**	**-**	**10,2%**	**-**
Community and Social Services	-	22 856	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	1 055	-	-	713	-	-	-	713	67,6%	-	10,2%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 041**	**9 986**	**-**	**-**	**3 530**	**32,0%**	**3 634**	**36,4%**	**7 164**	**71,7%**	**1 239**	**75,8%**	**193,3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 041	9 986	-	-	3 530	32,0%	3 634	36,4%	7 164	71,7%	1 239	75,8%	193,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 406**	**3 406**	**-**	**-**	**64**	**1,9%**	**-**	**-**	**64**	**1,9%**	**-**	**-**	**-**
Energy sources	3 406	3 406	-	-	64	1,9%	-	-	64	1,9%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**186 301**	**205 966**	**22 246**	**11,9%**	**12 910**	**6,9%**	**46 534**	**22,6%**	**81 690**	**39,7%**	**(32 770)**	**40,9%**	**(242,0%)**
Property rates	16 664	18 096	(4 542)	(27,3%)	(4 460)	(26,8%)	(883)	(4,9%)	(9 884)	(54,6%)	-	39,4%	(100,0%)
Service charges	78 723	76 333	(23 525)	(29,9%)	(26 735)	(34,0%)	(2 927)	(3,8%)	(53 187)	(69,7%)	-	31,6%	(100,0%)
Other revenue	16 719	17 795	(3 262)	(19,5%)	(3 173)	(19,0%)	(1 596)	(9,0%)	(8 031)	(45,1%)	(3 294)	65,1%	(51,5%)
Transfers and Subsidies - Operational	57 908	59 506	54 956	94,9%	57 653	99,6%	74 925	125,9%	187 534	315,2%	(22 321)	47,0%	(435,7%)
Transfers and Subsidies - Capital	15 696	33 646	(1 100)	(7,0%)	(10 270)	(65,4%)	(22 945)	(68,2%)	(34 315)	(102,0%)	(7 161)	29,6%	220,4%
Interest	590	590	(282)	(47,9%)	(105)	(17,8%)	(39)	(6,6%)	(426)	(72,2%)	6	10,3%	(732,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(164 358)**	**(163 705)**	**15 586**	**(9,5%)**	**21 326**	**(13,0%)**	**14 484**	**(8,8%)**	**51 396**	**(31,4%)**	**(6 473)**	**61,0%**	**(323,8%)**
Suppliers and employees	(164 358)	(143 985)	15 586	(9,5%)	21 326	(13,0%)	14 484	(10,1%)	51 396	(35,7%)	(8 890)	62,7%	(262,9%)
Finance charges	-	(19 720)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	2 418	-	(100,0%)
Net Cash from/(used) Operating Activities	**21 943**	**42 261**	**37 832**	**172,4%**	**34 236**	**156,0%**	**61 019**	**144,4%**	**133 086**	**314,9%**	**(39 243)**	**(6,7%)**	**(255,5%)**
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	**(20 814)**	**(40 730)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**58,0%**	**-**
Capital assets	(20 814)	(40 730)	-	-	-	-	-	-	-	-	-	58,0%	-
Net Cash from/(used) Investing Activities	**(20 814)**	**(40 730)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**81,9%**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**(223)**	**-**	**-**	**-**	**(223)**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	(223)	-	-	-	(223)	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**(223)**	**-**	**-**	**-**	**(223)**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 129**	**1 531**	**37 832**	**3 350,9%**	**34 013**	**3 012,7%**	**61 019**	**3 986,0%**	**132 863**	**8 679,1%**	**(39 243)**	**(1 409,3%)**	**(255,5%)**
Cash/cash equivalents at the year begin:	4 952	2 304	-	-	37 832	763,9%	74 148	3 218,2%	-	-	(9 474)	40,1%	(882,7%)
Cash/cash equivalents at the year end:	**6 081**	**3 835**	**37 832**	**622,1%**	**74 148**	**1 219,3%**	**135 167**	**3 524,7%**	**135 167**	**3 524,7%**	**(38 699)**	**(781,5%)**	**(449,3%)**

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	3,3%	-	-	-	-	69	96,7%	72	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 064	1,9%	1 568	2,8%	706	1,3%	52 817	94,1%	56 155	32,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	490	1,5%	910	2,9%	442	1,4%	30 061	94,2%	31 903	18,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	,8%	15	1,3%	7	,6%	1 120	97,4%	1 150	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(2)	13,1%	-	-	(14)	86,9%	(16)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 159	2,5%	1 463	1,7%	235	,3%	81 396	95,5%	85 253	48,9%	-	-	-	-
Total By Income Source	**3 723**	**2,1%**	**3 954**	**2,3%**	**1 390**	**,8%**	**165 450**	**94,8%**	**174 517**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 723	2,1%	3 954	2,3%	1 390	,8%	165 450	94,8%	174 517	100,0%	-	-	-	-
Total By Customer Group	**3 723**	**2,1%**	**3 954**	**2,3%**	**1 390**	**,8%**	**165 450**	**94,8%**	**174 517**	**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	5 302	,9%	11 403	1,9%	6 253	1,0%	592 985	96,3%	615 942	99,4%
Auditor-General	-	-	224	11,5%	467	23,9%	1 263	64,6%	1 953	,3%
Other	(972)	(46,9%)	454	21,9%	29	1,4%	2 563	123,6%	2 074	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 330**	**,7%**	**12 081**	**1,9%**	**6 749**	**1,1%**	**596 811**	**96,3%**	**619 970**	**100,0%**

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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**73 347**	**72 359**	**29 525**	**40,3%**	**9 084**	**12,4%**	**3 515**	**4,9%**	**42 125**	**58,2%**	**13 258**	**91,6%**	**(73,5%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	108	108	22	20,5%	27	24,7%	26	24,3%	75	69,5%	8	58,4%	215,8%
Sale of Goods and Rendering of Services	66	91	1	2,1%	8	11,6%	0	,4%	9	10,3%	84	175,7%	(99,6%)
Agency services	190	240	60	31,8%	80	42,1%	133	55,6%	274	114,1%	208	157,2%	(35,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	(1 603)	-	(100,0%)
Interest earned from Current and Non Current Assets	3 700	650	273	7,4%	75	2,0%	4	,6%	351	54,0%	50	17,0%	(92,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	899	899	122	13,6%	279	31,1%	190	21,1%	592	65,8%	227	78,4%	(16,2%)
Licence and permits	50	80	11	21,9%	14	27,3%	25	31,1%	50	61,9%	6	56,8%	287,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	70	70	110	157,0%	140	200,6%	20	29,1%	271	386,7%	13	40,4%	61,8%
Non-Exchange Revenue													
Property rates	10 647	10 647	5 052	47,5%	2 111	19,8%	2 078	19,5%	9 241	86,8%	2 620	70,6%	(20,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30	487	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 277	57 277	23 874	41,7%	6 351	11,1%	1 038	1,8%	31 263	54,6%	11 607	96,8%	(91,1%)
Interest	310	310	(0)	-	-	-	-	-	(0)	-	39	64,1%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**73 316**	**71 683**	**19 929**	**27,2%**	**27 923**	**38,1%**	**18 386**	**25,6%**	**66 238**	**92,4%**	**22 870**	**82,1%**	**(19,6%)**
Employee related costs	42 617	42 617	12 431	29,2%	14 924	35,0%	13 161	30,9%	40 516	95,1%	11 253	90,1%	17,0%
Remuneration of councillors	4 637	4 637	1 123	24,2%	1 304	28,1%	1 154	24,9%	3 581	77,2%	1 125	77,0%	2,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	9	-	(100,0%)
Debt impairment	3 018	3 018	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 269	10 269	-	-	5 385	52,4%	-	-	5 385	52,4%	6 243	45,0%	(100,0%)
Interest	-	-	1	-	177	-	121	-	298	-	66	117,5%	83,8%
Contracted services	4 922	4 432	2 956	60,1%	3 786	76,9%	1 705	38,5%	8 446	190,6%	1 193	111,6%	42,9%
Transfers and subsidies	1 200	1 200	376	31,3%	801	66,7%	373	31,1%	1 550	129,1%	489	83,7%	(23,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	6 652	5 509	3 043	45,7%	1 463	22,0%	1 872	34,0%	6 377	115,8%	2 514	75,6%	(25,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1	-	84	-	-	-	84	-	(22)	-	(100,0%)
Surplus/(Deficit)	**31**	**677**	**9 596**	**-**	**(18 839)**	**-**	**(14 870)**	**-**	**(24 113)**	**-**	**(9 611)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	29 740	29 740	24 262	81,6%	6 852	23,0%	6 130	20,6%	37 244	125,2%	4 699	16,9%	30,4%
Transfers and subsidies - capital (in-kind)	-	-	210	-	229	-	-	-	439	-	-	100,0%	-
Surplus/(Deficit) after capital transfers and contributions	**29 771**	**30 417**	**34 068**		**(11 758)**		**(8 741)**		**13 569**		**(4 912)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**29 771**	**30 417**	**34 068**		**(11 758)**		**(8 741)**		**13 569**		**(4 912)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 771**	**30 417**	**34 068**		**(11 758)**		**(8 741)**		**13 569**		**(4 912)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 771**	**30 417**	**34 068**		**(11 758)**		**(8 741)**		**13 569**		**(4 912)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**29 840**	**28 640**	**22 385**	**75,0%**	**6 838**	**22,9%**	**4 875**	**17,0%**	**34 097**	**119,1%**	**6 748**	**23,8%**	**(27,8%)**
National Government	28 540	28 540	22 257	78,0%	6 838	24,0%	4 436	15,5%	33 530	117,5%	5 913	21,2%	(25,0%)
Provincial Government	1 200	-	-	-	-	-	-	-	-	-	833	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	439	-	439	-	-	-	(100,0%)
Transfers recognised - capital	**29 740**	**28 540**	**22 257**	**74,8%**	**6 838**	**23,0%**	**4 875**	**17,1%**	**33 969**	**119,0%**	**6 746**	**23,0%**	**(27,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	100	128	128,4%	-	-	-	-	128	128,4%	3	74,0%	(100,0%)
Capital Expenditure Functional	**29 840**	**28 640**	**22 385**	**75,0%**	**6 838**	**22,9%**	**4 875**	**17,0%**	**34 097**	**119,1%**	**6 748**	**23,8%**	**(27,8%)**
Municipal governance and administration	**1 300**	**100**	**26**	**2,0%**	**-**	**-**	**-**	**-**	**26**	**25,9%**	**3**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	3	-	(100,0%)
Finance and administration	1 300	100	26	2,0%	-	-	-	-	26	25,9%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**102**	**-**	**-**	**-**	**650**	**-**	**752**	**-**	**833**	**224,7%**	**(22,0%)**
Community and Social Services	-	-	102	-	-	-	-	-	102	-	-	64,8%	-
Sport And Recreation	-	-	-	-	-	-	650	-	650	-	833	-	(22,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 540**	**28 540**	**22 257**	**78,0%**	**6 838**	**24,0%**	**3 787**	**13,3%**	**32 881**	**115,2%**	**5 913**	**20,3%**	**(36,0%)**
Planning and Development	-	-	210	-	253	-	(454)	-	8	-	-	-	(100,0%)
Road Transport	28 540	28 540	22 047	77,2%	6 585	23,1%	4 241	14,9%	32 873	115,2%	5 913	19,4%	(28,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**439**	**-**	**439**	**-**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**90 585**	**112 324**	**34 263**	**37,8%**	**11 515**	**12,7%**	**13 276**	**11,8%**	**59 054**	**52,6%**	**43 794**	**62,0%**	**(69,7%)**
Property rates	-	9 053	19	-	22	-	28	,3%	69	,8%	103	-	(72,8%)
Service charges	24	24	2	8,2%	1	4,2%	4	16,7%	7	29,2%	3	-	29,5%
Other revenue	8 830	14 379	308	3,5%	526	6,0%	399	2,8%	1 234	8,6%	541	593,5%	(26,2%)
Transfers and Subsidies - Operational	47 091	57 277	13 114	27,8%	8 055	17,1%	144	,3%	21 313	37,2%	44 037	80,1%	(99,7%)
Transfers and Subsidies - Capital	30 940	30 940	20 548	66,4%	2 834	9,2%	12 711	41,1%	36 092	116,7%	557	39,0%	2 182,0%
Interest	3 700	650	271	7,3%	77	2,1%	(10)	(1,5%)	338	52,0%	(1 448)	86,8%	(99,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(100 610)**	**(74 536)**	**18 150**	**(18,0%)**	**2 218**	**(2,2%)**	**-**	**-**	**20 368**	**(27,3%)**	**-**	**(3,8%)**	**-**
Suppliers and employees	(99 410)	(58 563)	18 150	(18,3%)	2 218	(2,2%)	-	-	20 368	(34,8%)	-	(3,9%)	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 200)	(15 973)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(10 025)**	**37 788**	**52 413**	**(522,8%)**	**13 733**	**(137,0%)**	**13 276**	**35,1%**	**79 422**	**210,2%**	**43 794**	**116,3%**	**(69,7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 920)**	**(31)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(29 920)	(31)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(29 920)**	**1 469**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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)**	**39 257**	**52 413**	**(131,2%)**	**13 733**	**(34,4%)**	**13 276**	**33,8%**	**79 422**	**202,3%**	**43 794**	**757,6%**	**(69,7%)**
Cash/cash equivalents at the year begin:	-	-	-	-	63 682	-	77 415	-	-	-	37 287	-	107,6%
Cash/cash equivalents at the year end:	(39 945)	39 257	52 413	(131,2%)	77 415	(193,8%)	90 691	231,0%	90 691	231,0%	81 081	754,2%	11,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	18	12,6%	-	-	125	87,4%	143	,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(980)	(5,1%)	954	5,0%	283	1,5%	18 877	98,7%	19 134	88,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9	3,2%	18	6,2%	9	3,0%	250	87,7%	286	1,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	7,2%	33	5,7%	6	1,1%	501	86,0%	582	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 152	100,0%	1 152	5,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	(,2%)	59	25,6%	-	-	172	74,6%	230	1,1%	-	-	-	-
Total By Income Source	**(930)**	**(4,3%)**	**1 082**	**5,0%**	**297**	**1,4%**	**21 078**	**97,9%**	**21 528**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(1 520)	(25,6%)	193	3,2%	55	,9%	7 220	121,4%	5 947	27,6%	-	-	-	-
Commercial	54	3,4%	122	7,6%	3	,2%	1 435	88,9%	1 615	7,5%	-	-	-	-
Households	51	4,5%	77	6,8%	31	2,8%	975	85,9%	1 135	5,3%	-	-	-	-
Other	484	3,8%	690	5,4%	208	1,6%	11 447	89,2%	12 830	59,6%	-	-	-	-
Total By Customer Group	**(930)**	**(4,3%)**	**1 082**	**5,0%**	**297**	**1,4%**	**21 078**	**97,9%**	**21 528**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	271	100,0%	(10)	(3,7%)	10	3,7%	(0)	-	271	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	(34)	1 686 000,0%	34	(1 686 000,0%)	(0)	100,0%	(0)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**271**	**100,0%**	**(44)**	**(16,1%)**	**44**	**16,1%**	**(0)**	**-**	**271**	**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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**8 963 903**	**8 970 488**	**2 293 405**	**25,6%**	**2 124 977**	**23,7%**	**1 985 994**	**22,1%**	**6 404 376**	**71,4%**	**1 595 008**	**64,4%**	**24,5%**
Exchange Revenue													
Service charges - Electricity	4 297 825	4 224 358	926 873	21,6%	837 038	19,5%	817 473	19,4%	2 581 384	61,1%	571 846	54,4%	43,0%
Service charges - Water	1 009 760	1 009 760	308 058	30,5%	262 302	26,0%	254 690	25,2%	825 049	81,7%	208 990	67,0%	21,9%
Service charges - Waste Water Management	220 725	220 725	74 303	33,7%	48 539	22,0%	61 263	27,8%	184 104	83,4%	58 797	76,7%	4,2%
Service charges - Waste Management	155 391	155 391	36 423	23,4%	36 229	23,3%	44 532	28,7%	117 184	75,4%	34 593	69,8%	28,7%
Sale of Goods and Rendering of Services	42 043	42 043	3 574	8,5%	4 782	11,4%	3 065	7,3%	11 421	27,2%	4 025	25,5%	(23,8%)
Agency services	765	765	968	126,6%	526	68,7%	1 461	191,1%	2 955	386,4%	1 197	323,7%	22,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	230 682	230 682	64 316	27,9%	101 866	44,2%	105 290	45,6%	271 473	117,7%	73 965	101,5%	42,4%
Interest earned from Current and Non Current Assets	19 135	19 135	8 195	42,8%	5 409	28,3%	6 010	31,4%	19 614	102,5%	11 862	161,7%	(49,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	113 962	113 962	7 472	6,6%	7 910	6,9%	9 504	8,3%	24 886	21,8%	7 757	24,7%	22,5%
Licence and permits	2 547	2 547	508	20,0%	608	23,9%	582	22,9%	1 698	66,7%	606	67,0%	(3,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	204 124	204 124	23 190	11,4%	12 232	6,0%	14 616	7,2%	50 038	24,5%	15 104	26,9%	(3,2%)
Non-Exchange Revenue													
Property rates	1 649 353	1 649 352	448 827	27,2%	442 840	26,8%	382 841	23,2%	1 274 507	77,3%	359 189	68,1%	6,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 687	11 687	3 674	31,4%	2 951	25,3%	8 934	76,4%	15 560	133,1%	12 947	93,1%	(31,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	946 343	1 026 395	357 125	37,7%	332 782	35,2%	247 731	24,1%	937 638	91,4%	207 254	93,9%	19,5%
Interest	59 562	59 562	29 898	50,2%	27 266	45,8%	32 982	55,4%	90 146	151,3%	26 877	138,1%	22,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	1 697	-	(4 979)	-	(3 282)	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**8 380 271**	**7 870 440**	**2 060 248**	**24,6%**	**1 698 571**	**20,3%**	**1 709 647**	**21,7%**	**5 468 466**	**69,5%**	**1 499 258**	**64,6%**	**14,0%**
Employee related costs	1 847 017	1 772 841	383 824	20,8%	444 507	24,1%	380 592	21,5%	1 208 923	68,2%	368 927	69,0%	3,2%
Remuneration of councillors	66 462	66 462	14 263	21,5%	14 356	21,6%	16 586	25,0%	45 205	68,0%	23 141	78,2%	(28,3%)
Bulk purchases - electricity	3 145 119	3 145 119	1 134 908	36,1%	531 744	16,9%	594 651	18,9%	2 261 303	71,9%	529 602	73,5%	12,3%
Inventory consumed	993 409	755 385	278 453	28,0%	284 429	28,6%	290 692	38,5%	853 574	113,0%	212 671	71,8%	36,7%
Debt impairment	636 000	636 000	-	-	-	-	6 736	1,1%	6 736	1,1%	10 737	1,8%	(37,3%)
Depreciation and amortisation	362 179	362 179	97 824	27,0%	98 728	27,3%	104 578	28,9%	301 130	83,1%	90 768	59,0%	15,2%
Interest	42 825	37 825	5 184	12,1%	4 738	11,1%	32 737	86,5%	42 659	112,8%	4 670	141,5%	601,0%
Contracted services	1 023 282	817 090	100 325	9,8%	262 078	25,6%	233 484	28,6%	595 887	72,9%	198 392	59,6%	17,7%
Transfers and subsidies	69 670	69 670	13 000	18,7%	13 081	18,8%	13 781	19,8%	39 861	57,2%	13 216	112,4%	4,3%
Irrecoverable debts written off	-	-	4 525	-	884	-	602	-	6 011	-	1 859	-	(67,6%)
Operational costs	194 308	207 870	28 616	14,7%	43 625	22,5%	35 097	16,9%	107 339	51,6%	45 154	63,6%	(22,3%)
Losses on disposal of Assets	-	-	-	-	-	-	197	-	197	-	-	-	(100,0%)
Other Losses	-	-	(675)	-	402	-	(86)	-	(358)	-	120	-	(171,1%)
Surplus/(Deficit)	**583 632**	**1 100 048**	**233 157**	**-**	**426 405**	**-**	**276 347**	**-**	**935 910**	**-**	**95 750**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	456 975	488 696	39 933	8,7%	121 407	26,6%	21 660	4,4%	182 999	37,4%	95 441	58,3%	(77,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	(509 383)	-	-	-	(509 383)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 040 607**	**1 588 744**	**273 090**		**38 429**		**298 007**		**609 526**		**191 191**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 040 607**	**1 588 744**	**273 090**		**38 429**		**298 007**		**609 526**		**191 191**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 040 607**	**1 588 744**	**273 090**		**38 429**		**298 007**		**609 526**		**191 191**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 040 607**	**1 588 744**	**273 090**		**38 429**		**298 007**		**609 526**		**191 191**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**823 982**	**797 049**	**34 932**	**4,2%**	**90 180**	**10,9%**	**(115 248)**	**(14,5%)**	**9 864**	**1,2%**	**129 316**	**42,3%**	**(189,1%)**
National Government	325 817	345 980	22 823	7,0%	54 200	16,6%	(139 310)	(40,3%)	(62 287)	(18,0%)	13 786	59,6%	(1 110,5%)
Provincial Government	131 158	131 946	7 113	5,4%	26 430	20,2%	20 532	15,6%	54 075	41,0%	72 773	31,8%	(71,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**456 975**	**477 926**	**29 936**	**6,6%**	**80 630**	**17,6%**	**(118 778)**	**(24,9%)**	**(8 212)**	**(1,7%)**	**86 560**	**47,1%**	**(237,2%)**
Borrowing	234 316	206 616	1 199	,5%	9 551	4,1%	3 530	1,7%	14 280	6,9%	7 318	6,3%	(51,8%)
Internally generated funds	132 691	112 507	3 797	2,9%	-	-	-	-	3 797	3,4%	35 439	52,8%	(100,0%)
Capital Expenditure Functional	**823 982**	**797 049**	**77 767**	**9,4%**	**205 039**	**24,9%**	**76 254**	**9,6%**	**359 060**	**45,0%**	**147 857**	**51,0%**	**(48,4%)**
Municipal governance and administration	**310 625**	**32 448**	**2 505**	**,8%**	**38 667**	**12,4%**	**9 106**	**28,1%**	**50 278**	**154,9%**	**15 328**	**67,1%**	**(40,6%)**
Executive and Council	270 625	7 650	1 557	,6%	16 832	6,2%	6 648	86,9%	25 038	327,3%	8 493	142,8%	(21,7%)
Finance and administration	40 000	24 798	948	2,4%	21 901	54,8%	2 458	9,9%	25 307	102,1%	6 835	38,9%	(64,0%)
Internal audit	-	-	-	-	(66)	-	(0)	-	(67)	-	-	-	(100,0%)
Community and Public Safety	**170 611**	**149 294**	**11 933**	**7,0%**	**33 825**	**19,8%**	**15 755**	**10,6%**	**61 513**	**41,2%**	**15 491**	**38,0%**	**1,7%**
Community and Social Services	24 845	16 970	(13)	(,1%)	2 387	9,6%	(2 595)	(15,3%)	(221)	(1,3%)	1 361	62,5%	(290,7%)
Sport And Recreation	11 933	12 166	2 222	18,6%	4 724	39,6%	843	6,9%	7 789	64,0%	806	27,6%	4,7%
Public Safety	4 260	2 100	190	4,4%	21	,5%	(2 136)	(101,7%)	(1 925)	(91,7%)	141	14,5%	(1 612,9%)
Housing	129 574	118 058	9 534	7,4%	26 692	20,6%	19 643	16,6%	55 869	47,3%	13 183	33,1%	49,0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**124 414**	**183 682**	**37 941**	**30,5%**	**58 110**	**46,7%**	**53 876**	**29,3%**	**149 928**	**81,6%**	**95 492**	**91,4%**	**(43,6%)**
Planning and Development	23 450	36 591	619	2,6%	9 455	40,3%	3 128	8,5%	13 202	36,1%	74 732	66,9%	(95,8%)
Road Transport	100 964	147 091	37 322	37,0%	48 644	48,2%	50 702	34,5%	136 668	92,9%	20 760	131,9%	144,2%
Environmental Protection	-	-	(0)	-	11	-	47	-	58	-	-	-	(100,0%)
Trading Services	**215 482**	**428 774**	**25 389**	**11,8%**	**74 446**	**34,5%**	**(1 918)**	**(,4%)**	**97 916**	**22,8%**	**21 512**	**33,3%**	**(108,9%)**
Energy sources	8 000	238 758	-	-	(1 443)	(18,0%)	(17)	-	(1 460)	(,6%)	2 847	5,6%	(100,6%)
Water Management	100 375	80 258	14 178	14,1%	45 036	44,9%	(1 314)	(1,6%)	57 900	72,1%	12 359	44,1%	(110,6%)
Waste Water Management	97 047	102 698	8 721	9,0%	26 163	27,0%	(207)	(,2%)	34 677	33,8%	1 585	69,9%	(113,1%)
Waste Management	10 060	7 060	2 489	24,7%	4 689	46,6%	(380)	(5,4%)	6 799	96,3%	4 721	28,5%	(108,0%)
Other	**2 850**	**2 850**	**(1)**	**-**	**(9)**	**(,3%)**	**(565)**	**(19,8%)**	**(575)**	**(20,2%)**	**33**	**20,9%**	**(1 804,4%)**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**8 390 174**	**8 473 534**	**201 923**	**2,4%**	**(5 342 598)**	**(63,7%)**	**99 413**	**1,2%**	**(5 041 262)**	**(59,5%)**	**111 888**	**1,4%**	**(11,1%)**
Property rates	1 484 417	1 484 417	(36 511)	(2,5%)	84 232	5,7%	(6 360)	(,4%)	41 362	2,8%	(147 891)	(9,0%)	(95,7%)
Service charges	4 717 472	4 717 472	1 070	-	5 221	,1%	1 248	-	7 538	,2%	3 637	,2%	(65,7%)
Other revenue	765 832	765 832	124 826	16,3%	715 918	93,5%	24 490	3,2%	865 235	113,0%	39 197	4,1%	(37,5%)
Transfers and Subsidies - Operational	946 343	1 008 752	25 622	2,7%	11 596	1,2%	16 834	1,7%	54 052	5,4%	78 617	5,0%	(78,6%)
Transfers and Subsidies - Capital	456 975	477 926	86 915	19,0%	(15 804)	(3,5%)	63 202	13,2%	134 312	28,1%	138 328	28,4%	(54,3%)
Interest	19 135	19 135	-	-	(6 143 760)	(32 107,2%)	-	-	(6 143 760)	(32 107,2%)	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 822 091)**	**(7 697 094)**	**37 519**	**(,5%)**	**(6 553)**	**,1%**	**55 339**	**(,7%)**	**86 305**	**(1,1%)**	**128 197**	**(2,6%)**	**(56,8%)**
Suppliers and employees	(7 709 596)	(7 584 599)	37 519	(,5%)	(6 553)	,1%	55 339	(,7%)	86 305	(1,1%)	128 197	(2,7%)	(56,8%)
Finance charges	(42 825)	(42 825)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(69 670)	(69 670)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**568 083**	**776 440**	**239 442**	**42,1%**	**(5 349 151)**	**(941,6%)**	**154 752**	**19,9%**	**(4 954 957)**	**(638,2%)**	**240 085**	**30,0%**	**(35,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(355)**	**-**	**2 627**	**-**	**(1 115)**	**-**	**1 157**	**-**	**(2 181)**	**-**	**(48,9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(355)	-	2 627	-	(1 115)	-	1 157	-	(2 181)	-	(48,9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(824 011)**	**(824 011)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(824 011)	(824 011)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(824 011)**	**(824 011)**	**(355)**	**-**	**2 627**	**(,3%)**	**(1 115)**	**,1%**	**1 157**	**(,1%)**	**(2 181)**	**-**	**(48,9%)**
Cash Flow from Financing Activities													
Receipts	**234 316**	**234 316**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	234 316	234 316	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(90 000)**	**(50 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(90 000)	(50 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**144 316**	**184 316**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(111 612)**	**136 745**	**239 087**	**(214,2%)**	**(5 346 524)**	**4 790,3%**	**153 637**	**112,4%**	**(4 953 799)**	**(3 622,7%)**	**237 904**	**103,4%**	**(35,4%)**
Cash/cash equivalents at the year begin:	301 783	495 993	-	-	239 087	79,2%	(5 107 437)	(1 029,7%)	-	-	25 065	(8,7%)	(20 476,6%)
Cash/cash equivalents at the year end:	**190 172**	**632 738**	**239 087**	**125,7%**	**(5 107 437)**	**(2 685,7%)**	**(4 953 799)**	**(782,9%)**	**(4 953 799)**	**(782,9%)**	**262 970**	**32,5%**	**(1 983,8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	155 101	4,8%	92 158	2,9%	6 175	,2%	2 976 524	92,2%	3 229 957	39,1%	-	-	17 660 458	546,8%
Trade and Other Receivables from Exchange Transactions - Electricity	320 992	41,1%	25 324	3,2%	2 834	,4%	432 464	55,3%	781 614	9,5%	-	-	1 260 050	161,2%
Receivables from Non-exchange Transactions - Property Rates	161 799	11,4%	64 333	4,5%	5 548	,4%	1 186 359	83,7%	1 418 039	17,2%	-	-	6 336 012	446,8%
Receivables from Exchange Transactions - Waste Water Management	32 648	6,9%	13 925	2,9%	1 148	,2%	424 927	89,9%	472 648	5,7%	-	-	2 538 324	537,0%
Receivables from Exchange Transactions - Waste Management	18 428	7,2%	8 433	3,3%	849	,3%	229 879	89,2%	257 589	3,1%	-	-	1 390 095	539,7%
Receivables from Exchange Transactions - Property Rental Debtors	3 472	5,1%	1 540	2,2%	1 169	1,7%	62 456	91,0%	68 638	,8%	-	-	403 163	587,4%
Interest on Arrear Debtor Accounts	95 541	5,1%	90 421	4,8%	-	-	1 690 587	90,1%	1 876 549	22,7%	-	-	8 018 014	427,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	776	,5%	82	,1%	110	,1%	162 035	99,4%	163 003	2,0%	-	-	1 447 230	887,9%
Total By Income Source	**788 757**	**9,5%**	**296 215**	**3,6%**	**17 833**	**,2%**	**7 165 231**	**86,7%**	**8 268 036**	**100,0%**	**-**	**-**	**39 053 345**	**472,3%**
Debtors Age Analysis By Customer Group														
Organs of State	79 831	35,9%	20 549	9,2%	104	-	121 783	54,8%	222 267	2,7%	-	-	574 994	258,7%
Commercial	333 057	24,0%	49 663	3,6%	4 767	,3%	1 000 847	72,1%	1 388 334	16,8%	-	-	4 608 509	331,9%
Households	375 869	5,6%	226 004	3,4%	12 962	,2%	6 042 600	90,8%	6 657 435	80,5%	-	-	33 869 842	508,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**788 757**	**9,5%**	**296 215**	**3,6%**	**17 833**	**,2%**	**7 165 231**	**86,7%**	**8 268 036**	**100,0%**	**-**	**-**	**39 053 345**	**472,3%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	409 363	28,1%	(36 849)	(2,5%)	-	-	1 086 187	74,5%	1 458 701	56,3%
Bulk Water	203 952	19,7%	(42 848)	(4,1%)	-	-	874 879	84,4%	1 035 983	40,0%
PAYE deductions	12	17,2%	8	11,8%	-	-	49	70,9%	69	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60 688	64,5%	(613)	(,7%)	-	-	33 979	36,1%	94 054	3,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**674 016**	**26,0%**	**(80 302)**	**(3,1%)**	**-**	**-**	**1 995 093**	**77,1%**	**2 588 807**	**100,0%**

Contact Details

Municipal Manager	Mrs Nelisiwe Ngcobo (A)	033 392 2601
Chief Financial Officer	Mr Sifiso Khoza (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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**151 400**	**153 728**	**50 307**	**33,2%**	**53 246**	**35,2%**	**34 267**	**22,3%**	**137 820**	**89,7%**	**30 842**	**48,4%**	**11,1%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	685	112	16,3%	168	24,5%	168	24,5%	448	65,4%	158	72,3%	6,4%
Sale of Goods and Rendering of Services	561	693	295	52,6%	261	46,6%	48	6,9%	604	87,2%	179	216,3%	(73,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 224	4 290	741	23,0%	275	8,5%	164	3,8%	1 180	27,5%	554	49,3%	(70,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	316	179	42	13,4%	31	9,8%	47	26,4%	121	67,5%	27	244,1%	73,4%
Licence and permits	8 351	8 304	1 613	19,3%	1 918	23,0%	1 883	22,7%	5 415	65,2%	2 130	70,4%	(11,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	384	1 284	416	108,3%	249	64,7%	36	2,8%	701	54,5%	13	51,6%	171,1%
Non-Exchange Revenue													
Property rates	31 877	31 877	7 889	24,7%	7 889	24,7%	7 889	24,7%	23 666	74,2%	6 279	73,9%	25,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	0	18,9%	0	10,3%	0	15,7%	1	44,8%	0	54,1%	44,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	105 999	106 414	39 198	37,0%	42 455	40,1%	24 032	22,6%	105 684	99,3%	21 501	43,6%	11,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	1	-	-	-	-	-	1	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**157 981**	**177 769**	**48 043**	**30,4%**	**49 591**	**31,4%**	**35 451**	**19,9%**	**133 084**	**74,9%**	**31 056**	**42,1%**	**14,2%**
Employee related costs	59 635	59 635	13 399	22,5%	16 375	27,5%	14 124	23,7%	43 897	73,6%	12 329	81,6%	14,6%
Remuneration of councillors	7 622	7 622	1 619	21,2%	1 625	21,3%	1 890	24,8%	5 134	67,3%	1 574	70,8%	20,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 038	5 870	1 736	28,8%	1 798	29,8%	2 703	46,1%	6 238	106,3%	972	66,8%	178,2%
Debt impairment	4 700	4 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 830	15 825	3 898	33,0%	4 011	33,9%	3 295	20,8%	11 205	70,8%	2 955	67,5%	11,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	40 726	52 061	21 018	51,6%	15 333	37,6%	6 053	11,6%	42 404	81,4%	6 720	19,3%	(9,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	890	-	890	-	-	-	(100,0%)
Operational costs	27 430	32 055	6 373	23,2%	10 448	38,1%	6 496	20,3%	23 317	72,7%	6 506	77,2%	(,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 581)**	**(24 041)**	**2 265**	**-**	**3 655**	**-**	**(1 184)**	**-**	**4 736**	**-**	**(214)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	18 159	18 159	4 102	22,6%	4 026	22,2%	4 100	22,6%	12 227	67,3%	5 442	82,1%	(24,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 578**	**(5 882)**	**6 367**		**7 681**		**2 916**		**16 964**		**5 229**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**11 578**	**(5 882)**	**6 367**		**7 681**		**2 916**		**16 964**		**5 229**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 578**	**(5 882)**	**6 367**		**7 681**		**2 916**		**16 964**		**5 229**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 578**	**(5 882)**	**6 367**		**7 681**		**2 916**		**16 964**		**5 229**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**21 859**	**26 184**	**4 311**	**19,7%**	**6 641**	**30,4%**	**7 324**	**28,0%**	**18 276**	**69,8%**	**3 160**	**68,3%**	**131,8%**
National Government	18 159	18 159	3 567	19,6%	3 501	19,3%	3 702	20,4%	10 769	59,3%	2 547	73,1%	45,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 159**	**18 159**	**3 567**	**19,6%**	**3 501**	**19,3%**	**3 702**	**20,4%**	**10 769**	**59,3%**	**2 547**	**73,1%**	**45,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 700	8 025	744	20,1%	3 140	84,9%	3 622	45,1%	7 507	93,5%	613	59,8%	490,9%
Capital Expenditure Functional	**21 859**	**26 184**	**4 311**	**19,7%**	**6 641**	**30,4%**	**7 324**	**28,0%**	**18 276**	**69,8%**	**3 160**	**68,3%**	**131,8%**
Municipal governance and administration	**3 550**	**1 990**	**658**	**18,5%**	**184**	**5,2%**	**2 219**	**111,5%**	**3 061**	**153,8%**	**613**	**57,3%**	**262,0%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 550	1 990	658	18,5%	184	5,2%	2 219	111,5%	3 061	153,8%	613	57,3%	262,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 377**	**16 377**	**1 972**	**12,0%**	**3 181**	**19,4%**	**3 464**	**21,2%**	**8 617**	**52,6%**	**271**	**1 239,1%**	**1 178,8%**
Community and Social Services	16 227	16 227	1 886	11,6%	3 181	19,6%	3 437	21,2%	8 504	52,4%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	271	-	(100,0%)
Public Safety	150	150	87	57,7%	-	-	27	17,9%	113	75,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 932**	**7 817**	**1 681**	**87,0%**	**3 276**	**169,6%**	**1 641**	**21,0%**	**6 598**	**84,4%**	**2 276**	**65,3%**	**(27,9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 932	7 817	1 681	87,0%	3 276	169,6%	1 641	21,0%	6 598	84,4%	2 276	65,3%	(27,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**164 775**	**166 108**	**95 651**	**58,0%**	**143 736**	**87,2%**	**103 833**	**62,5%**	**343 221**	**206,6%**	**8 825**	**19,0%**	**1 076,6%**
Property rates	30 283	30 283	8 360	27,6%	7 249	23,9%	13 564	44,8%	29 173	96,3%	5 906	52,7%	129,7%
Service charges	749	651	149	19,9%	217	29,0%	430	66,0%	796	122,2%	156	52,4%	175,0%
Other revenue	9 585	10 600	1 656	17,3%	1 950	20,3%	1 931	18,2%	5 537	52,2%	2 158	2 876,5%	(10,5%)
Transfers and Subsidies - Operational	105 999	106 414	79 278	74,8%	113 895	107,4%	76 803	72,2%	269 976	253,7%	-	15,6%	(100,0%)
Transfers and Subsidies - Capital	18 159	18 159	5 448	30,0%	19 974	110,0%	10 896	60,0%	36 318	200,0%	-	(7,4%)	(100,0%)
Interest	-	-	760	-	451	-	210	-	1 421	-	605	25,3%	(65,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(144 738)**	**(160 273)**	**(38)**	**-**	**(72)**	**-**	**(71)**	**-**	**(181)**	**,1%**	**-**	**-**	**(100,0%)**
Suppliers and employees	(144 738)	(160 273)	(38)	-	(72)	-	(71)	-	(181)	,1%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**20 037**	**5 834**	**95 613**	**477,2%**	**143 664**	**717,0%**	**103 763**	**1 778,5%**	**343 040**	**5 879,6%**	**8 825**	**3 642,4%**	**1 075,8%**
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	**(25 138)**	**(29 962)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(25 138)	(29 962)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(25 138)**	**(29 962)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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)**	**(24 127)**	**95 613**	**(1 874,4%)**	**143 664**	**(2 816,4%)**	**103 763**	**(430,1%)**	**343 040**	**(1 421,8%)**	**8 825**	**(184,1%)**	**1 075,8%**
Cash/cash equivalents at the year begin:	47 911	36 774	(176)	(,4%)	95 734	199,8%	239 278	650,7%	(176)	(,5%)	87 498	,2%	173,5%
Cash/cash equivalents at the year end:	**42 810**	**12 647**	**95 476**	**223,0%**	**239 282**	**558,9%**	**343 081**	**2 712,8%**	**343 081**	**2 712,8%**	**96 465**	**521,2%**	**255,7%**

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	2 104	6,2%	2 052	6,0%	8	-	30 007	87,8%	34 170	80,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	54	7,6%	48	6,7%	19	2,7%	590	82,9%	712	1,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 747	100,0%	7 747	18,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	51,3%	1	16,6%	-	-	3	32,1%	8	-	-	-	-	-
Total By Income Source	**2 162**	**5,1%**	**2 101**	**4,9%**	**28**	**,1%**	**38 347**	**89,9%**	**42 637**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	40	5,1%	61	7,8%	1	,2%	684	86,9%	786	1,8%	-	-	-	-
Commercial	1 321	7,6%	704	4,0%	24	,1%	15 392	88,2%	17 441	40,9%	-	-	-	-
Households	318	5,1%	359	5,8%	1	-	5 517	89,0%	6 196	14,5%	-	-	-	-
Other	483	2,7%	976	5,4%	1	-	16 754	92,0%	18 213	42,7%	-	-	-	-
Total By Customer Group	**2 162**	**5,1%**	**2 101**	**4,9%**	**28**	**,1%**	**38 347**	**89,9%**	**42 637**	**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	254	78,1%	(278)	(85,3%)	279	85,6%	70	21,6%	326	21,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	969	82,1%	120	10,2%	(538)	(45,6%)	629	53,3%	1 180	78,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 224**	**81,3%**	**(158)**	**(10,5%)**	**(260)**	**(17,2%)**	**699**	**46,4%**	**1 506**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**150 764**	**148 622**	**65 417**	**43,4%**	**41 719**	**27,7%**	**34 228**	**23,0%**	**141 365**	**95,1%**	**32 508**	**81,5%**	**5,3%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 079	1 079	268	24,9%	270	25,0%	270	25,0%	808	74,9%	258	67,4%	4,6%
Sale of Goods and Rendering of Services	3 571	502	68	1,9%	118	3,3%	193	38,4%	380	75,5%	88	3,5%	120,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	144	24	14	9,6%	-	-	-	-	14	58,3%	35	75,6%	(100,0%)
Interest earned from Receivables	299	487	110	36,7%	124	41,4%	129	26,5%	362	74,4%	69	72,7%	87,7%
Interest earned from Current and Non Current Assets	3 602	3 519	831	23,1%	667	18,5%	738	21,0%	2 237	63,6%	799	69,1%	(7,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	910	1 009	219	24,1%	253	27,8%	864	85,6%	1 335	132,3%	239	52,4%	260,9%
Licence and permits	13	37	9	73,7%	9	66,7%	6	16,4%	24	65,0%	3	67,6%	109,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	945	1 211	140	14,8%	218	23,1%	195	16,1%	553	45,7%	710	95,5%	(72,5%)
Non-Exchange Revenue													
Property rates	28 889	28 889	19 463	67,4%	3 617	12,5%	4 211	14,6%	27 291	94,5%	4 196	91,8%	,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 376	30	222	9,3%	1	-	(216)	(714,0%)	7	22,2%	487	46,5%	(144,3%)
Licences or permits	2 723	2 729	622	22,8%	578	21,2%	779	28,6%	1 979	72,5%	656	68,8%	18,9%
Transfer and subsidies - Operational	106 214	106 477	42 999	40,5%	35 151	33,1%	26 290	24,7%	104 441	98,1%	24 968	95,6%	5,3%
Interest	-	2 629	452	-	714	-	768	29,2%	1 934	73,6%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**172 981**	**174 383**	**38 175**	**22,1%**	**43 647**	**25,2%**	**38 953**	**22,3%**	**120 775**	**69,3%**	**38 142**	**70,0%**	**2,1%**
Employee related costs	73 130	73 023	17 798	24,3%	21 812	29,8%	18 462	25,3%	58 072	79,5%	16 632	76,9%	11,0%
Remuneration of councillors	7 219	7 219	1 496	20,7%	1 853	25,7%	1 532	21,2%	4 881	67,6%	1 543	73,6%	(,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 704	4 487	838	22,6%	818	22,1%	1 070	23,8%	2 726	60,7%	(1 029)	69,7%	(204,0%)
Debt impairment	6 782	6 782	1 681	24,8%	1 623	23,9%	107	1,6%	3 411	50,3%	132	70,8%	(19,2%)
Depreciation and amortisation	20 456	20 456	4 276	20,9%	4 290	21,0%	4 240	20,7%	12 805	62,6%	3 976	61,6%	6,6%
Interest	421	1 110	5	1,2%	4	,9%	2	,2%	11	1,0%	8	6,7%	(69,4%)
Contracted services	35 552	36 758	7 341	20,6%	5 301	14,9%	8 457	23,0%	21 100	57,4%	8 070	58,8%	4,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	129	66,5%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	25 718	24 549	4 740	18,4%	7 947	30,9%	5 082	20,7%	17 769	72,4%	8 681	75,2%	(41,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22 217)**	**(25 761)**	**27 242**	**-**	**(1 928)**	**-**	**(4 725)**	**-**	**20 589**	**-**	**(5 634)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	22 125	23 225	6 167	27,9%	7 648	34,6%	3 000	12,9%	16 815	72,4%	1 176	76,7%	155,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(92)**	**(2 535)**	**33 410**		**5 720**		**(1 725)**		**37 404**		**(4 458)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(92)**	**(2 535)**	**33 410**		**5 720**		**(1 725)**		**37 404**		**(4 458)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(92)**	**(2 535)**	**33 410**		**5 720**		**(1 725)**		**37 404**		**(4 458)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(92)**	**(2 535)**	**33 410**		**5 720**		**(1 725)**		**37 404**		**(4 458)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**22 214**	**23 603**	**5 460**	**24,6%**	**6 746**	**30,4%**	**2 333**	**9,9%**	**14 538**	**61,6%**	**2 202**	**60,7%**	**5,9%**
National Government	19 925	19 925	5 363	26,9%	5 425	27,2%	1 880	9,4%	12 668	63,6%	1 214	63,9%	54,9%
Provincial Government	2 288	3 388	-	-	1 226	53,6%	453	13,4%	1 679	49,5%	(37)	-	(1 328,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 214**	**23 314**	**5 363**	**24,1%**	**6 651**	**29,9%**	**2 333**	**10,0%**	**14 346**	**61,5%**	**1 177**	**63,9%**	**98,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	289	97	-	95	-	-	-	192	66,4%	1 025	46,0%	(100,0%)
Capital Expenditure Functional	**24 090**	**44 731**	**5 582**	**23,2%**	**7 055**	**29,3%**	**3 510**	**7,8%**	**16 147**	**36,1%**	**2 202**	**60,7%**	**59,4%**
Municipal governance and administration	**1 473**	**20 804**	**14**	**1,0%**	**215**	**14,6%**	**1 141**	**5,5%**	**1 370**	**6,6%**	**810**	**53,4%**	**40,8%**
Executive and Council	425	550	-	-	150	35,3%	45	8,2%	195	35,4%	-	14,8%	(100,0%)
Finance and administration	1 048	20 254	14	1,3%	65	6,2%	1 096	5,4%	1 175	5,8%	810	68,9%	35,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**238**	**253**	**104**	**43,6%**	**-**	**-**	**19**	**7,5%**	**123**	**48,5%**	**-**	**-**	**(100,0%)**
Community and Social Services	88	103	-	-	-	-	19	18,4%	19	18,4%	-	-	(100,0%)
Sport And Recreation	150	150	104	69,3%	-	-	-	-	104	69,3%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 379**	**23 674**	**5 464**	**24,4%**	**6 841**	**30,6%**	**2 350**	**9,9%**	**14 654**	**61,9%**	**1 392**	**62,0%**	**68,8%**
Planning and Development	2 290	3 486	-	-	1 310	57,2%	449	12,9%	1 759	50,5%	(27)	67,2%	(1 792,6%)
Road Transport	20 089	20 188	5 464	27,2%	5 531	27,5%	1 901	9,4%	12 896	63,9%	1 419	62,0%	34,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**174 311**	**173 006**	**116 291**	**66,7%**	**93 674**	**53,7%**	**19 446**	**11,2%**	**229 410**	**132,6%**	**59 760**	**131,9%**	**(67,5%)**
Property rates	26 549	24 204	1 355	5,1%	9 540	35,9%	6 441	26,6%	17 335	71,6%	16 035	109,4%	(59,8%)
Service charges	969	969	147	15,2%	298	30,8%	215	22,2%	661	68,2%	208	80,6%	3,5%
Other revenue	11 443	11 768	33 801	295,4%	17 253	150,8%	619	5,3%	51 674	439,1%	8 889	114,9%	(93,0%)
Transfers and Subsidies - Operational	106 416	106 564	59 248	55,7%	49 092	46,1%	7 291	6,8%	115 631	108,5%	23 704	143,3%	(69,2%)
Transfers and Subsidies - Capital	25 230	23 225	21 333	84,6%	16 904	67,0%	4 065	17,5%	42 302	182,1%	10 690	147,8%	(62,0%)
Interest	3 703	6 277	407	11,0%	586	15,8%	815	13,0%	1 808	28,8%	234	12,2%	247,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(138 271)**	**(142 274)**	**(15 284)**	**11,1%**	**(14 751)**	**10,7%**	**(17 418)**	**12,2%**	**(47 453)**	**33,4%**	**(16 302)**	**34,9%**	**6,8%**
Suppliers and employees	(137 850)	(141 164)	(15 284)	11,1%	(14 751)	10,7%	(17 418)	12,3%	(47 453)	33,6%	(16 302)	35,0%	6,8%
Finance charges	(421)	(1 110)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 039**	**30 731**	**101 007**	**280,3%**	**78 922**	**219,0%**	**2 027**	**6,6%**	**181 957**	**592,1%**	**43 458**	**535,0%**	**(95,3%)**
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	**(23 519)**	**(24 908)**	**(5 699)**	**24,2%**	**(6 909)**	**29,4%**	**(3 135)**	**12,6%**	**(15 744)**	**63,2%**	**(2 336)**	**62,6%**	**34,2%**
Capital assets	(23 519)	(24 908)	(5 699)	24,2%	(6 909)	29,4%	(3 135)	12,6%	(15 744)	63,2%	(2 336)	62,6%	34,2%
Net Cash from/(used) Investing Activities	**(23 519)**	**(24 908)**	**(5 699)**	**24,2%**	**(6 909)**	**29,4%**	**(3 135)**	**12,6%**	**(15 744)**	**63,2%**	**(2 336)**	**62,6%**	**34,2%**
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**	**5 824**	**95 308**	**761,2%**	**72 013**	**575,1%**	**(1 108)**	**(19,0%)**	**166 213**	**2 854,0%**	**41 122**	**2 031,6%**	**(102,7%)**
Cash/cash equivalents at the year begin:	21 594	11 871	11 871	55,0%	107 179	496,3%	179 192	1 509,5%	11 871	100,0%	153 592	100,1%	16,7%
Cash/cash equivalents at the year end:	34 115	17 695	107 179	314,2%	179 192	525,3%	214 843	1 214,2%	214 843	1 214,2%	194 714	710,6%	10,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy 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	1 404	3,6%	743	1,9%	621	1,6%	36 105	92,9%	38 873	67,3%	(36)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	123	4,2%	68	2,3%	60	2,1%	2 665	91,4%	2 917	5,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	283	1,8%	278	1,7%	272	1,7%	15 116	94,8%	15 948	27,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	48	100,0%	48	,1%	(2)	(5,0%)	-	-
Total By Income Source	**1 810**	**3,1%**	**1 089**	**1,9%**	**952**	**1,6%**	**53 934**	**93,3%**	**57 785**	**100,0%**	**(38)**	**(,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	289	1,7%	86	,5%	52	,3%	16 565	97,5%	16 990	29,4%	-	-	-	-
Commercial	292	47,3%	74	12,0%	40	6,5%	211	34,2%	618	1,1%	-	-	-	-
Households	1 229	3,1%	930	2,3%	861	2,1%	37 158	92,5%	40 177	69,5%	(38)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 810**	**3,1%**	**1 089**	**1,9%**	**952**	**1,6%**	**53 934**	**93,3%**	**57 785**	**100,0%**	**(38)**	**(,1%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total 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 Mswane	033 212 2155
Chief Financial Officer	Mr M Ngcobo	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**1 496 646**	**1 490 163**	**482 432**	**32,2%**	**434 803**	**29,1%**	**357 255**	**24,0%**	**1 274 490**	**85,5%**	**334 937**	**88,5%**	**6,7%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	556 913	479 689	114 788	20,6%	113 130	20,3%	109 601	22,8%	337 519	70,4%	104 673	73,5%	4,7%
Service charges - Waste Water Management	62 635	62 635	15 463	24,7%	15 825	25,3%	15 886	25,4%	47 173	75,3%	15 434	78,1%	2,9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	15	34	-	31	-	(50)	(342,4%)	15	100,0%	268	-	(118,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	73 959	90 110	25 213	34,1%	25 796	34,9%	25 615	28,4%	76 624	85,0%	22 714	78,6%	12,8%
Interest earned from Current and Non Current Assets	25 713	35 557	10 593	41,2%	7 883	30,7%	6 954	19,6%	25 430	71,5%	8 464	81,8%	(17,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	429	170	-	-	-	-	123	72,2%	123	72,2%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	596	-	-	-	-	-	-	-	-	114	-	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	416 545	460 940	316 341	75,9%	272 138	65,3%	199 127	43,2%	787 606	170,9%	183 270	192,7%	8,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	360 452	360 452	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 386 036**	**1 475 388**	**276 245**	**19,9%**	**482 275**	**34,8%**	**472 349**	**32,0%**	**1 230 870**	**83,4%**	**235 000**	**58,5%**	**101,0%**
Employee related costs	365 584	364 932	79 480	21,7%	97 526	26,7%	87 876	24,1%	264 882	72,6%	80 572	73,7%	9,1%
Remuneration of councillors	16 484	16 319	3 764	22,8%	4 621	28,0%	3 972	24,3%	12 358	75,7%	3 871	72,6%	2,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	296 339	256 511	66 371	22,4%	39 836	13,4%	29 166	11,4%	135 373	52,8%	38 863	54,3%	(25,0%)
Debt impairment	167 840	235 000	-	-	199 143	118,7%	-	-	199 143	84,7%	-	-	-
Depreciation and amortisation	60 943	61 158	15 231	25,0%	15 254	25,0%	15 353	25,1%	45 838	75,0%	13 504	69,4%	13,7%
Interest	15 921	15 921	3 972	24,9%	3 903	24,5%	3 681	23,1%	11 556	72,6%	4 134	73,5%	(10,9%)
Contracted services	244 121	276 289	46 058	18,9%	76 904	31,5%	63 329	22,9%	186 291	67,4%	55 832	66,3%	13,4%
Transfers and subsidies	12 900	279	12 200	94,6%	500	3,9%	210	75,5%	12 910	4 630,7%	139	95,2%	51,5%
Irrecoverable debts written off	-	-	-	-	-	-	520	-	520	-	-	-	(100,0%)
Operational costs	100 078	106 162	19 548	19,5%	22 423	22,4%	19 583	18,4%	61 554	58,0%	17 368	59,7%	12,8%
Losses on disposal of Assets	-	120	-	-	-	-	120	100,0%	120	100,0%	-	28,0%	(100,0%)
Other Losses	105 826	142 696	29 621	28,0%	22 165	20,9%	248 539	174,2%	300 325	210,5%	20 716	82,9%	1 099,7%
Surplus/(Deficit)	**110 610**	**14 775**	**206 187**	**-**	**(47 472)**	**-**	**(115 094)**	**-**	**43 621**	**-**	**99 938**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	196 255	180 286	68 337	34,8%	32 927	16,8%	27 857	15,5%	129 122	71,6%	32 363	77,8%	(13,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	22	16,3%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**306 865**	**195 061**	**274 524**		**(14 545)**		**(87 237)**		**172 742**		**132 323**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**306 865**	**195 061**	**274 524**		**(14 545)**		**(87 237)**		**172 742**		**132 323**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**306 865**	**195 061**	**274 524**		**(14 545)**		**(87 237)**		**172 742**		**132 323**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**306 865**	**195 061**	**274 524**		**(14 545)**		**(87 237)**		**172 742**		**132 323**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**184 264**	**140 440**	**37 499**	**20,4%**	**31 312**	**17,0%**	**21 011**	**15,0%**	**89 821**	**64,0%**	**26 660**	**70,4%**	**(21,2%)**
National Government	170 657	130 134	37 109	21,7%	28 632	16,8%	16 164	12,4%	81 905	62,9%	25 879	78,9%	(37,5%)
Provincial Government	-	-	-	-	-	-	2 680	-	2 680	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**170 657**	**130 134**	**37 109**	**21,7%**	**28 632**	**16,8%**	**18 844**	**14,5%**	**84 585**	**65,0%**	**25 879**	**78,9%**	**(27,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 607	10 306	390	2,9%	2 680	19,7%	2 166	21,0%	5 236	50,8%	780	26,2%	177,6%
Capital Expenditure Functional	**184 264**	**140 440**	**37 499**	**20,4%**	**31 312**	**17,0%**	**21 011**	**15,0%**	**89 821**	**64,0%**	**26 660**	**70,7%**	**(21,2%)**
Municipal governance and administration	**9 639**	**6 734**	**367**	**3,8%**	**2 583**	**26,8%**	**2 166**	**32,2%**	**5 116**	**76,0%**	**574**	**62,6%**	**277,4%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	30	100,0%	(100,0%)
Finance and administration	9 639	6 734	367	3,8%	2 583	26,8%	2 166	32,2%	5 116	76,0%	544	62,4%	298,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 668**	**1 060**	**-**	**-**	**97**	**3,6%**	**-**	**-**	**97**	**9,2%**	**165**	**52,9%**	**(100,0%)**
Community and Social Services	2 668	1 060	-	-	60	2,3%	-	-	60	5,7%	-	11,3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	37	-	-	-	37	-	165	74,4%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**71,2%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	71,2%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**171 957**	**132 645**	**37 131**	**21,6%**	**28 632**	**16,7%**	**18 844**	**14,2%**	**84 608**	**63,8%**	**25 920**	**71,2%**	**(27,3%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	171 957	132 645	37 131	21,6%	28 632	16,7%	18 844	14,2%	84 608	63,8%	25 920	71,2%	(27,3%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 379 335**	**1 395 410**	**1 715 570**	**124,4%**	**1 377 907**	**99,9%**	**1 373 039**	**98,4%**	**4 466 516**	**320,1%**	**402 002**	**128,5%**	**241,5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	379 877	314 466	4 574	1,2%	7 265	1,9%	9 631	3,1%	21 470	6,8%	4 286	3,0%	124,7%
Other revenue	360 945	373 549	35 048	9,7%	231 523	64,1%	412 486	110,4%	679 057	181,8%	10 086	2,9%	3 989,5%
Transfers and Subsidies - Operational	416 545	448 648	949 970	228,1%	663 297	159,2%	406 762	90,7%	2 020 029	450,2%	433 043	362,2%	(6,1%)
Transfers and Subsidies - Capital	196 255	180 286	573 678	292,3%	122 897	62,6%	197 158	109,4%	893 734	495,7%	(54 538)	110,5%	(461,5%)
Interest	25 713	78 461	152 299	592,3%	352 925	1 372,6%	347 002	442,3%	852 227	1 086,2%	9 125	56,8%	3 702,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(998 514)**	**(1 284 576)**	**(334 704)**	**33,5%**	**(124 326)**	**12,5%**	**(134 095)**	**10,4%**	**(593 125)**	**46,2%**	**(305 172)**	**112,8%**	**(56,1%)**
Suppliers and employees	(982 593)	(1 268 655)	(326 584)	33,2%	(124 326)	12,7%	(126 294)	10,0%	(577 204)	45,5%	(296 582)	113,0%	(57,4%)
Finance charges	(15 921)	(15 921)	(8 120)	51,0%	-	-	(7 801)	49,0%	(15 921)	100,0%	(8 590)	100,0%	(9,2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**380 821**	**110 834**	**1 380 866**	**362,6%**	**1 253 582**	**329,2%**	**1 238 944**	**1 117,8%**	**3 873 392**	**3 494,8%**	**96 830**	**169,4%**	**1 179,5%**
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	**(211 903)**	**(167 331)**	**-**	**-**	**(967)**	**,5%**	**-**	**-**	**(967)**	**,6%**	**(40 538)**	**17,3%**	**(100,0%)**
Capital assets	(211 903)	(167 331)	-	-	(967)	,5%	-	-	(967)	,6%	(40 538)	17,3%	(100,0%)
Net Cash from/(used) Investing Activities	**(211 903)**	**(167 331)**	**-**	**-**	**(967)**	**,5%**	**-**	**-**	**(967)**	**,6%**	**(40 538)**	**17,3%**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**24**	**-**	**50**	**-**	**47**	**-**	**121**	**-**	**26**	**-**	**82,2%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	24	-	50	-	47	-	121	-	26	-	82,2%
Payments	**(15 160)**	**(15 160)**	**(7 421)**	**49,0%**	**-**	**-**	**(7 739)**	**51,1%**	**(15 161)**	**100,0%**	**(6 951)**	**-**	**11,4%**
Repayment of borrowing	(15 160)	(15 160)	(7 421)	49,0%	-	-	(7 739)	51,1%	(15 161)	100,0%	(6 951)	-	11,4%
Net Cash from/(used) Financing Activities	**(15 160)**	**(15 160)**	**(7 397)**	**48,8%**	**50**	**(,3%)**	**(7 692)**	**50,7%**	**(15 040)**	**99,2%**	**(6 925)**	**-**	**11,1%**
Net Increase/(Decrease) in cash held	**153 757**	**(71 657)**	**1 373 469**	**893,3%**	**1 252 664**	**814,7%**	**1 231 252**	**(1 718,2%)**	**3 857 385**	**(5 383,1%)**	**49 368**	**460,9%**	**2 394,0%**
Cash/cash equivalents at the year begin:	299 809	228 227	(10 561)	(3,5%)	1 373 475	458,1%	2 626 141	1 150,7%	(10 561)	(4,6%)	820 519	-	220,1%
Cash/cash equivalents at the year end:	453 567	156 570	1 373 465	302,8%	2 626 131	579,0%	3 857 406	2 463,7%	3 857 406	2 463,7%	869 886	195,0%	343,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43 853	4,3%	62 259	6,1%	26 339	2,6%	888 431	87,0%	1 020 881	67,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 485	4,1%	8 531	6,4%	3 680	2,8%	114 574	86,6%	132 269	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(96)	100,0%	(96)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(320)	100,0%	(320)	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 179	2,9%	19 257	5,6%	9 889	2,9%	305 952	88,6%	345 276	23,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(80)	(1,8%)	(20)	(,4%)	(31)	(,7%)	4 710	102,9%	4 579	,3%	-	-	-	-
Total By Income Source	**59 436**	**4,0%**	**90 026**	**6,0%**	**39 877**	**2,7%**	**1 313 250**	**87,4%**	**1 502 589**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 335	9,4%	4 775	8,4%	1 236	2,2%	45 458	80,0%	56 805	3,8%	-	-	-	-
Commercial	8 123	18,8%	7 613	17,6%	2 036	4,7%	25 465	58,9%	43 237	2,9%	-	-	-	-
Households	37 924	3,1%	64 266	5,3%	30 298	2,5%	1 084 731	89,1%	1 217 219	81,0%	-	-	-	-
Other	8 054	4,3%	13 372	7,2%	6 307	3,4%	157 596	85,0%	185 329	12,3%	-	-	-	-
Total By Customer Group	**59 436**	**4,0%**	**90 026**	**6,0%**	**39 877**	**2,7%**	**1 313 250**	**87,4%**	**1 502 589**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 334)	(41,0%)	4 575	140,7%	1	-	8	,3%	3 250	66,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 678	100,0%	-	-	-	-	-	-	1 678	34,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**344**	**7,0%**	**4 575**	**92,8%**	**1**	**-**	**8**	**,2%**	**4 929**	**100,0%**

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Chief Financial Officer	Mr Vusi Kunene	033 897 6715

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**232 263**	**231 178**	**87 052**	**37,5%**	**71 565**	**30,8%**	**61 424**	**26,6%**	**220 041**	**95,2%**	**54 154**	**94,4%**	**13,4%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 014	2 014	487	24,2%	492	24,4%	495	24,6%	1 474	73,2%	481	66,7%	2,9%
Sale of Goods and Rendering of Services	6 424	6 428	232	3,6%	206	3,2%	5 732	89,2%	6 170	96,0%	103	398,3%	5 482,9%
Agency services	1 876	1 267	555	29,6%	295	15,7%	440	34,8%	1 290	101,8%	406	76,0%	8,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	736	736	248	33,6%	264	35,9%	281	38,2%	793	107,8%	222	79,8%	26,7%
Interest earned from Current and Non Current Assets	5 077	5 077	1 449	28,5%	1 287	25,4%	818	16,1%	3 554	70,0%	1 451	88,3%	(43,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	953	968	291	30,6%	340	35,7%	301	31,1%	932	96,3%	469	111,0%	(35,9%)
Licence and permits	2 126	1 804	482	22,7%	570	26,8%	422	23,4%	1 474	81,7%	369	71,8%	14,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8	84	4	55,6%	48	595,5%	24	28,1%	76	90,6%	3	82,8%	753,5%
Non-Exchange Revenue													
Property rates	30 201	30 201	7 591	25,1%	7 665	25,4%	7 669	25,4%	22 925	75,9%	7 279	67,8%	5,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	429	127	45	10,5%	26	6,0%	52	40,9%	122	96,3%	59	67,6%	(11,7%)
Licences or permits	237	289	92	38,8%	96	40,3%	123	42,5%	310	107,5%	80	82,4%	52,3%
Transfer and subsidies - Operational	174 844	174 844	73 433	42,0%	58 106	33,2%	42 848	24,5%	174 387	99,7%	41 200	99,7%	4,0%
Interest	7 339	7 339	2 142	29,2%	2 170	29,6%	2 220	30,2%	6 532	89,0%	2 032	77,3%	9,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**251 944**	**281 170**	**58 916**	**23,4%**	**83 089**	**33,0%**	**65 908**	**23,4%**	**207 913**	**73,9%**	**67 171**	**73,8%**	**(1,9%)**
Employee related costs	132 906	142 817	34 175	25,7%	34 894	26,3%	35 872	25,1%	104 941	73,5%	33 058	76,7%	8,5%
Remuneration of councillors	12 552	12 432	2 914	23,2%	2 914	23,2%	3 457	27,8%	9 286	74,7%	2 943	75,1%	17,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 365	2 276	512	21,7%	577	24,4%	441	19,4%	1 530	67,2%	496	95,3%	(11,1%)
Debt impairment	9 487	9 487	-	-	3 735	39,4%	-	-	3 735	39,4%	-	-	-
Depreciation and amortisation	39 458	39 458	-	-	16 642	42,2%	8 183	20,7%	24 825	62,9%	7 205	57,3%	13,6%
Interest	2 497	1 217	-	-	-	-	-	-	-	-	-	-	-
Contracted services	24 739	39 602	11 889	48,1%	13 002	52,6%	8 621	21,8%	33 513	84,6%	12 841	84,1%	(32,9%)
Transfers and subsidies	236	236	64	27,1%	54	22,9%	59	25,0%	177	75,0%	59	82,5%	-
Irrecoverable debts written off	210	210	125	59,8%	165	78,9%	195	93,1%	486	231,8%	204	186,6%	(4,1%)
Operational costs	27 495	33 435	9 237	33,6%	11 105	40,4%	9 079	27,2%	29 421	88,0%	10 366	89,6%	(12,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 681)**	**(49 992)**	**28 136**	**-**	**(11 524)**	**-**	**(4 484)**	**-**	**12 128**	**-**	**(13 017)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	51 547	51 547	27 904	54,1%	18 837	36,5%	5 925	11,5%	52 666	102,2%	8 586	50,9%	(31,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**31 866**	**1 555**	**56 040**		**7 313**		**1 441**		**64 793**		**(4 431)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**31 866**	**1 555**	**56 040**		**7 313**		**1 441**		**64 793**		**(4 431)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**31 866**	**1 555**	**56 040**		**7 313**		**1 441**		**64 793**		**(4 431)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**31 866**	**1 555**	**56 040**		**7 313**		**1 441**		**64 793**		**(4 431)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**66 997**	**85 769**	**(68 584)**	**(102,4%)**	**14 587**	**21,8%**	**50 562**	**59,0%**	**(3 435)**	**(4,0%)**	**4 087**	**50,0%**	**1 137,0%**
National Government	44 823	44 823	(6 827)	(15,2%)	14 201	31,7%	49 573	110,6%	56 947	127,0%	1 270	42,4%	3 802,8%
Provincial Government	-	-	(3 623)	-	-	-	-	-	(3 623)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	1 337	-	(100,0%)
Transfers recognised - capital	**44 823**	**44 823**	**(10 450)**	**(23,3%)**	**14 201**	**31,7%**	**49 573**	**110,6%**	**53 324**	**119,0%**	**2 607**	**48,0%**	**1 801,3%**
Borrowing	21 739	21 739	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	435	19 206	(58 134)	(13 370,8%)	386	88,8%	989	5,1%	(56 759)	(295,5%)	1 480	180,7%	(33,2%)
Capital Expenditure Functional	**66 997**	**85 769**	**(68 584)**	**(102,4%)**	**14 587**	**21,8%**	**50 562**	**59,0%**	**(3 435)**	**(4,0%)**	**4 087**	**50,0%**	**1 137,0%**
Municipal governance and administration	**21 739**	**22 565**	**(20 664)**	**(95,1%)**	**386**	**1,8%**	**(115)**	**(,5%)**	**(20 393)**	**(90,4%)**	**477**	**62,1%**	**(124,1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	21 739	22 565	(20 664)	(95,1%)	386	1,8%	(115)	(,5%)	(20 393)	(90,4%)	477	62,1%	(124,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**(6 355)**	**-**	**-**	**-**	**-**	**-**	**(6 355)**	**-**	**791**	**-**	**(100,0%)**
Community and Social Services	-	-	(819)	-	-	-	-	-	(819)	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	(5 535)	-	-	-	-	-	(5 535)	-	791	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45 258**	**63 204**	**(35 863)**	**(79,2%)**	**14 201**	**31,4%**	**50 490**	**79,9%**	**28 828**	**45,6%**	**2 607**	**48,0%**	**1 836,5%**
Planning and Development	45 258	63 204	(35 276)	(77,9%)	14 201	31,4%	50 490	79,9%	29 415	46,5%	2 607	48,0%	1 836,5%
Road Transport	-	-	(587)	-	-	-	-	-	(587)	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**(2 078)**	**-**	**-**	**-**	**186**	**-**	**(1 892)**	**-**	**212**	**270,8%**	**(12,3%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(2 078)	-	-	-	186	-	(1 892)	-	212	270,8%	(12,3%)
Other	**-**	**-**	**(3 623)**	**-**	**-**	**-**	**-**	**-**	**(3 623)**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**266 944**	**266 742**	**94 233**	**35,3%**	**14 684**	**5,5%**	**17 694**	**6,6%**	**126 610**	**47,5%**	**11 533**	**(1,0%)**	**53,4%**
Property rates	21 745	22 651	6 397	29,4%	8 461	38,9%	6 232	27,5%	21 089	93,1%	8 211	48,8%	(24,1%)
Service charges	255	301	215	84,5%	182	71,6%	223	74,1%	621	206,2%	217	129,5%	2,7%
Other revenue	6 775	12 322	1 844	27,2%	1 862	27,5%	7 319	59,4%	11 025	89,5%	1 653	33,2%	342,6%
Transfers and Subsidies - Operational	181 545	174 844	61 390	33,8%	-	-	-	-	61 390	35,1%	-	,1%	-
Transfers and Subsidies - Capital	51 547	51 547	20 000	38,8%	-	-	-	-	20 000	38,8%	-	(23,2%)	-
Interest	5 077	5 077	4 387	86,4%	4 179	82,3%	3 920	77,2%	12 485	245,9%	1 451	30,5%	170,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(202 613)**	**(235 112)**	**31 210**	**(15,4%)**	**(58 867)**	**29,1%**	**(49 881)**	**21,2%**	**(77 538)**	**33,0%**	**(31 785)**	**27,1%**	**56,9%**
Suppliers and employees	(199 881)	(233 660)	31 210	(15,6%)	(58 867)	29,5%	(49 881)	21,3%	(77 538)	33,2%	(31 785)	27,4%	56,9%
Finance charges	(2 497)	(1 217)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**64 331**	**31 630**	**125 443**	**195,0%**	**(44 183)**	**(68,7%)**	**(32 188)**	**(101,8%)**	**49 072**	**155,1%**	**(20 252)**	**(100,8%)**	**58,9%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 047)**	**(73 634)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(52 047)	(73 634)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(52 047)**	**(73 634)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 139)**	**3 191**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4 139)	3 191	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(4 139)**	**3 191**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 145**	**(38 812)**	**125 443**	**1 540,1%**	**(44 183)**	**(542,5%)**	**(32 188)**	**82,9%**	**49 072**	**(126,4%)**	**(20 252)**	**575,1%**	**58,9%**
Cash/cash equivalents at the year begin:	42 585	30 608	(56 695)	(133,1%)	68 748	161,4%	24 561	80,2%	(56 695)	(185,2%)	3 099	-	692,5%
Cash/cash equivalents at the year end:	**50 730**	**(8 204)**	**68 748**	**135,5%**	**24 577**	**48,4%**	**(7 622)**	**92,9%**	**(7 622)**	**92,9%**	**(17 153)**	**(52,3%)**	**(55,6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 942	3,1%	3 462	3,6%	1 560	1,6%	87 092	91,6%	95 055	88,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	176	3,0%	278	4,7%	138	2,3%	5 269	89,9%	5 861	5,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	101	12,7%	146	18,3%	38	4,7%	512	64,2%	797	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 440	100,0%	5 440	5,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	(,5%)	(2)	(,4%)	(2)	(,5%)	392	101,4%	386	,4%	-	-	-	-
Total By Income Source	**3 217**	**3,0%**	**3 885**	**3,6%**	**1 733**	**1,6%**	**98 704**	**91,8%**	**107 539**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	432	1,2%	829	2,3%	410	1,1%	34 841	95,4%	36 512	34,0%	-	-	-	-
Commercial	981	6,1%	736	4,6%	315	2,0%	14 069	87,4%	16 100	15,0%	-	-	-	-
Households	603	2,8%	862	3,9%	363	1,7%	20 079	91,7%	21 907	20,4%	-	-	-	-
Other	1 201	3,6%	1 457	4,4%	646	2,0%	29 716	90,0%	33 020	30,7%	-	-	-	-
Total By Customer Group	**3 217**	**3,0%**	**3 885**	**3,6%**	**1 733**	**1,6%**	**98 704**	**91,8%**	**107 539**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 508	73,6%	1 619	26,4%	(0)	-	-	-	6 128	99,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(57)	(181,0%)	88	281,0%	-	-	-	-	31	,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 451**	**72,3%**	**1 707**	**27,7%**	**(0)**	**-**	**-**	**-**	**6 159**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**796 768**	**791 300**	**268 800**	**33,7%**	**196 524**	**24,7%**	**192 681**	**24,3%**	**658 005**	**83,2%**	**237 265**	**84,8%**	**(18,8%)**
Exchange Revenue													
Service charges - Electricity	320 130	320 130	85 671	26,8%	69 690	21,8%	75 509	23,6%	230 870	72,1%	46 777	74,0%	61,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 478	10 478	2 610	24,9%	2 620	25,0%	2 643	25,2%	7 874	75,1%	2 520	75,1%	4,9%
Sale of Goods and Rendering of Services	475	375	71	14,9%	113	23,7%	191	51,0%	374	100,0%	270	106,1%	(29,2%)
Agency services	42	17	7	16,9%	1	3,3%	2	12,7%	11	62,9%	4	60,5%	(50,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	38 946	36 571	9 557	24,5%	10 538	27,1%	9 508	26,0%	29 603	80,9%	9 808	76,3%	(3,1%)
Interest earned from Current and Non Current Assets	10 726	8 771	2 813	26,2%	1 697	15,8%	1 631	18,6%	6 142	70,0%	2 915	87,5%	(44,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	707	660	163	23,1%	166	23,5%	165	25,0%	494	74,8%	174	75,7%	(5,2%)
Licence and permits	302	401	60	19,7%	108	35,8%	107	26,7%	274	68,5%	107	79,0%	(,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 801	1 885	373	20,7%	567	31,5%	681	36,1%	1 621	86,0%	369	72,8%	84,5%
Non-Exchange Revenue													
Property rates	131 944	125 825	52 626	39,9%	22 044	16,7%	21 987	17,5%	96 657	76,8%	20 160	77,7%	9,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 050	3 333	386	9,5%	105	2,6%	639	19,2%	1 130	33,9%	1 901	69,5%	(66,4%)
Licences or permits	1 942	1 977	451	23,2%	363	18,7%	506	25,6%	1 320	66,8%	720	79,7%	(29,7%)
Transfer and subsidies - Operational	260 786	260 556	109 030	41,8%	83 396	32,0%	73 806	28,3%	266 232	102,2%	147 125	102,8%	(49,8%)
Interest	14 439	20 322	4 982	34,5%	5 116	35,4%	5 306	26,1%	15 403	75,8%	4 415	79,4%	20,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**846 295**	**848 772**	**176 830**	**20,9%**	**210 488**	**24,9%**	**130 139**	**15,3%**	**517 457**	**61,0%**	**152 254**	**58,5%**	**(14,5%)**
Employee related costs	210 077	209 223	53 270	25,4%	82 736	39,4%	21 469	10,3%	157 476	75,3%	50 862	74,6%	(57,8%)
Remuneration of councillors	24 266	24 266	4 566	18,8%	5 392	22,2%	4 695	19,3%	14 653	60,4%	4 633	79,7%	1,3%
Bulk purchases - electricity	272 471	272 471	72 960	26,8%	62 733	23,0%	59 540	21,9%	195 233	71,7%	55 095	73,8%	8,1%
Inventory consumed	30 580	34 022	5 352	17,5%	7 313	23,9%	9 852	29,0%	22 517	66,2%	4 610	67,3%	113,7%
Debt impairment	12 556	22 556	-	-	-	-	-	-	-	-	1 849	15,5%	(100,0%)
Depreciation and amortisation	136 736	117 351	-	-	-	-	-	-	-	-	-	-	-
Interest	6 081	4 248	528	8,7%	282	4,6%	1 583	37,3%	2 392	56,3%	134	30,8%	1 081,6%
Contracted services	94 918	106 169	32 130	33,9%	36 717	38,7%	26 492	25,0%	95 339	89,8%	25 912	72,7%	2,2%
Transfers and subsidies	400	400	-	-	-	-	371	92,7%	371	92,7%	200	99,9%	85,6%
Irrecoverable debts written off	24 554	16 446	-	-	-	-	-	-	-	-	-	-	-
Operational costs	33 655	41 620	8 023	23,8%	15 315	45,5%	6 137	14,7%	29 475	70,8%	8 959	73,4%	(31,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(49 528)**	**(57 472)**	**91 970**	**-**	**(13 965)**	**-**	**62 543**	**-**	**140 548**	**-**	**85 011**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	53 479	54 309	9 581	17,9%	22 827	42,7%	15 548	28,6%	47 956	88,3%	19 330	131,9%	(19,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 951**	**(3 163)**	**101 551**		**8 863**		**78 090**		**188 504**		**104 341**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 951**	**(3 163)**	**101 551**		**8 863**		**78 090**		**188 504**		**104 341**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 951**	**(3 163)**	**101 551**		**8 863**		**78 090**		**188 504**		**104 341**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 951**	**(3 163)**	**101 551**		**8 863**		**78 090**		**188 504**		**104 341**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**47 804**	**48 994**	**8 445**	**17,7%**	**20 217**	**42,3%**	**14 109**	**28,8%**	**42 772**	**87,3%**	**17 007**	**83,5%**	**(17,0%)**
National Government	46 504	46 734	8 332	17,9%	19 981	43,0%	13 806	29,5%	42 118	90,1%	16 985	84,9%	(18,7%)
Provincial Government	-	600	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 504**	**47 334**	**8 332**	**17,9%**	**19 981**	**43,0%**	**13 806**	**29,2%**	**42 118**	**89,0%**	**16 985**	**84,6%**	**(18,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	1 660	114	8,7%	237	18,2%	303	18,3%	653	39,4%	22	25,9%	1 259,1%
Capital Expenditure Functional	**47 804**	**48 994**	**8 670**	**18,1%**	**20 217**	**42,3%**	**14 109**	**28,8%**	**42 996**	**87,8%**	**17 007**	**83,5%**	**(17,0%)**
Municipal governance and administration	**1 000**	**1 190**	**17**	**1,7%**	**197**	**19,7%**	**298**	**25,1%**	**513**	**43,1%**	**22**	**25,8%**	**1 238,0%**
Executive and Council	100	100	0	,4%	52	52,3%	20	19,7%	72	72,3%	-	83,2%	(100,0%)
Finance and administration	900	1 090	17	1,9%	145	16,1%	279	25,6%	440	40,4%	22	20,1%	1 149,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**200**	**80**	**79,5%**	**-**	**-**	**-**	**-**	**80**	**39,8%**	**-**	**24,1%**	**-**
Community and Social Services	100	200	80	79,5%	-	-	-	-	80	39,8%	-	24,1%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36 398**	**36 698**	**8 284**	**22,8%**	**12 858**	**35,3%**	**13 811**	**37,6%**	**34 953**	**95,2%**	**11 688**	**84,1%**	**18,2%**
Planning and Development	100	100	824	824,4%	2 150	2 150,1%	1 220	1 220,1%	4 195	4 194,6%	5 459	81,5%	(77,7%)
Road Transport	36 298	36 598	7 459	20,6%	10 708	29,5%	12 591	34,4%	30 758	84,0%	6 229	87,2%	102,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 305**	**10 905**	**289**	**2,8%**	**7 162**	**69,5%**	**-**	**-**	**7 451**	**68,3%**	**5 297**	**86,8%**	**(100,0%)**
Energy sources	10 305	10 305	289	2,8%	7 162	69,5%	-	-	7 451	72,3%	5 297	86,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	600	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**836 628**	**831 386**	**353 618**	**42,3%**	**230 917**	**27,6%**	**185 218**	**22,3%**	**769 752**	**92,6%**	**284 595**	**89,8%**	**(34,9%)**
Property rates	108 119	123 912	17 502	16,2%	38 239	35,4%	15 863	12,8%	71 604	57,8%	29 033	76,1%	(45,4%)
Service charges	327 483	327 483	93 370	28,5%	87 984	26,9%	71 058	21,7%	252 412	77,1%	74 343	78,9%	(4,4%)
Other revenue	22 520	57 603	116 052	515,3%	1 037	4,6%	7 072	12,3%	124 161	215,5%	12 773	97,5%	(44,6%)
Transfers and Subsidies - Operational	260 786	260 556	108 113	41,5%	90 643	34,8%	62 165	23,9%	260 921	100,1%	146 223	102,6%	(57,5%)
Transfers and Subsidies - Capital	53 479	54 309	16 330	30,5%	11 628	21,7%	27 712	51,0%	55 670	102,5%	19 613	101,1%	41,3%
Interest	64 242	7 524	2 251	3,5%	1 386	2,2%	1 348	17,9%	4 985	66,3%	2 611	78,0%	(48,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(672 449)**	**(692 419)**	**(169 414)**	**25,2%**	**(135 572)**	**20,2%**	**(117 385)**	**17,0%**	**(422 370)**	**61,0%**	**(105 388)**	**59,2%**	**11,4%**
Suppliers and employees	(665 968)	(687 771)	(169 414)	25,4%	(135 572)	20,4%	(117 385)	17,1%	(422 370)	61,4%	(105 388)	59,4%	11,4%
Finance charges	(6 081)	(4 248)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(400)	(400)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**164 179**	**138 967**	**184 204**	**112,2%**	**95 345**	**58,1%**	**67 833**	**48,8%**	**347 382**	**250,0%**	**179 208**	**293,9%**	**(62,1%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 804)**	**(48 994)**	**(11 855)**	**24,8%**	**(22 239)**	**46,5%**	**(14 445)**	**29,5%**	**(48 540)**	**99,1%**	**(22 041)**	**94,7%**	**(34,5%)**
Capital assets	(47 804)	(48 994)	(11 855)	24,8%	(22 239)	46,5%	(14 445)	29,5%	(48 540)	99,1%	(22 041)	94,7%	(34,5%)
Net Cash from/(used) Investing Activities	**(47 804)**	**(48 994)**	**(11 855)**	**24,8%**	**(22 239)**	**46,5%**	**(14 445)**	**29,5%**	**(48 540)**	**99,1%**	**(22 041)**	**94,7%**	**(34,5%)**
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	**116 376**	**89 973**	**172 349**	**148,1%**	**73 106**	**62,8%**	**53 388**	**59,3%**	**298 842**	**332,1%**	**157 167**	**(38 926,1%)**	**(66,0%)**
Cash/cash equivalents at the year begin:	98 363	72 060	72 060	73,3%	244 409	248,5%	317 515	440,6%	72 060	100,0%	153 922	63,3%	106,3%
Cash/cash equivalents at the year end:	**214 739**	**162 033**	**244 409**	**113,8%**	**317 515**	**147,9%**	**370 902**	**228,9%**	**370 902**	**228,9%**	**311 089**	**249,1%**	**19,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 704	12,2%	10 057	5,7%	5 906	3,3%	140 265	78,8%	177 932	28,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 180	3,5%	5 094	2,5%	4 285	2,1%	187 744	91,9%	204 304	32,7%	(30)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4	100,0%	-	-	-	-	-	-	4	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 003	2,3%	753	1,7%	721	1,7%	40 918	94,3%	43 396	6,9%	(3)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 236	3,1%	6 080	3,1%	5 679	2,9%	181 107	91,0%	199 102	31,8%	(76)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	608	100,0%	608	,1%	0	,1%	-	-
Total By Income Source	**36 128**	**5,8%**	**21 983**	**3,5%**	**16 592**	**2,7%**	**550 643**	**88,1%**	**625 346**	**100,0%**	**(109)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 313	4,0%	3 153	3,8%	3 251	4,0%	72 295	88,2%	82 012	13,1%	-	-	-	-
Commercial	25 452	8,4%	13 563	4,5%	7 996	2,6%	256 817	84,5%	303 829	48,6%	(17)	-	-	-
Households	7 364	3,1%	5 268	2,2%	5 344	2,2%	221 531	92,5%	239 506	38,3%	(92)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**36 128**	**5,8%**	**21 983**	**3,5%**	**16 592**	**2,7%**	**550 643**	**88,1%**	**625 346**	**100,0%**	**(109)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38	2,4%	-	-	-	-	1 576	97,6%	1 614	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**38**	**2,4%**	**-**	**-**	**-**	**-**	**1 576**	**97,6%**	**1 614**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 468 841**	**1 471 200**	**447 138**	**30,4%**	**239 673**	**16,3%**	**472 656**	**32,1%**	**1 159 467**	**78,8%**	**297 012**	**80,3%**	**59,1%**
Exchange Revenue													
Service charges - Electricity	598 491	582 612	148 907	24,9%	129 553	21,6%	122 559	21,0%	401 019	68,8%	105 237	71,1%	16,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	39 664	36 304	11 364	28,7%	8 849	22,3%	9 274	25,5%	29 487	81,2%	8 336	81,8%	11,3%
Sale of Goods and Rendering of Services	15 436	16 017	315	2,0%	515	3,3%	420	2,6%	1 249	7,8%	1 723	83,0%	(75,6%)
Agency services	3 936	2 700	619	15,7%	727	18,5%	953	35,3%	2 300	85,2%	950	75,4%	,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 970	16 628	4 019	31,0%	4 244	32,7%	4 505	27,1%	12 769	76,8%	3 316	77,7%	35,9%
Interest earned from Current and Non Current Assets	39 991	46 989	10 504	26,3%	10 868	27,2%	11 776	25,1%	33 149	70,5%	12 594	89,9%	(6,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 114	3 201	771	24,8%	816	26,2%	869	27,1%	2 455	76,7%	2 357	147,3%	(63,2%)
Licence and permits	3 900	4 289	901	23,1%	958	24,6%	1 355	31,6%	3 213	74,9%	1 172	84,4%	15,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 762	3 766	1 137	30,2%	209	5,6%	2 592	68,8%	3 937	104,6%	864	68,0%	199,9%
Non-Exchange Revenue													
Property rates	325 892	322 394	109 033	33,5%	64 266	19,7%	98 985	30,7%	272 285	84,5%	68 126	84,7%	45,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	61 546	15 394	7 953	12,9%	3 679	6,0%	376	2,4%	12 008	78,0%	12 435	70,5%	(97,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	348 067	355 309	141 875	40,8%	8 717	2,5%	193 654	54,5%	344 247	96,9%	79 107	92,7%	144,8%
Interest	-	52 345	8 734	-	5 881	-	23 995	45,8%	38 610	73,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 636	3 363	1 005	27,6%	392	10,8%	1 240	36,9%	2 637	78,4%	795	72,9%	56,0%
Gains on disposal of Assets	-	-	-	-	-	-	102	-	102	-	-	-	(100,0%)
Other Gains	8 436	9 889	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 468 841**	**1 471 200**	**289 557**	**19,7%**	**313 441**	**21,3%**	**314 520**	**21,4%**	**917 518**	**62,4%**	**271 449**	**58,2%**	**15,9%**
Employee related costs	445 223	456 555	96 852	21,8%	112 732	25,3%	107 604	23,6%	317 188	69,5%	98 404	70,3%	9,3%
Remuneration of councillors	34 564	31 702	7 066	20,4%	8 196	23,7%	7 412	23,4%	22 674	71,5%	7 092	70,4%	4,5%
Bulk purchases - electricity	489 749	475 347	120 597	24,6%	99 861	20,4%	87 504	18,4%	307 962	64,8%	80 842	65,2%	8,2%
Inventory consumed	37 301	39 912	7 422	19,9%	11 712	31,4%	7 841	19,6%	26 975	67,6%	7 303	53,9%	7,4%
Debt impairment	100 898	(39 744)	-	-	-	-	33 594	(84,5%)	33 594	(84,5%)	-	-	(100,0%)
Depreciation and amortisation	97 958	101 284	20 998	21,4%	21 391	21,8%	21 023	20,8%	63 412	62,6%	41 176	62,0%	(48,9%)
Interest	13 255	19 921	59	,4%	20	,1%	77	,4%	156	,8%	80	1,7%	(3,2%)
Contracted services	79 104	111 523	12 047	15,2%	25 988	32,9%	18 641	16,7%	56 676	50,8%	15 294	51,2%	21,9%
Transfers and subsidies	4 339	4 889	19	,4%	263	6,1%	3 397	69,5%	3 680	75,3%	785	13,6%	332,8%
Irrecoverable debts written off	20 985	120 642	-	-	-	-	4 210	3,5%	4 210	3,5%	4	-	119 459,1%
Operational costs	137 360	141 249	24 495	17,8%	33 278	24,2%	23 040	16,3%	80 813	57,2%	20 470	63,4%	12,6%
Losses on disposal of Assets	6 322	6 322	-	-	-	-	177	2,8%	177	2,8%	-	-	(100,0%)
Other Losses	1 784	1 597	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(0)**	**(0)**	**157 581**	**-**	**(73 768)**	**-**	**158 136**	**-**	**241 949**	**-**	**25 563**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	92 378	148 441	23 317	25,2%	28 405	30,7%	18 683	12,6%	70 405	47,4%	6 897	61,6%	170,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**92 378**	**148 441**	**180 897**		**(45 362)**		**176 818**		**312 354**		**32 460**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**92 378**	**148 441**	**180 897**		**(45 362)**		**176 818**		**312 354**		**32 460**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**92 378**	**148 441**	**180 897**		**(45 362)**		**176 818**		**312 354**		**32 460**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**92 378**	**148 441**	**180 897**		**(45 362)**		**176 818**		**312 354**		**32 460**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**136 473**	**194 083**	**26 141**	**19,2%**	**37 837**	**27,7%**	**21 099**	**10,9%**	**85 078**	**43,8%**	**30 389**	**46,2%**	**(30,6%)**
National Government	70 256	116 584	20 404	29,0%	24 015	34,2%	8 086	6,9%	52 505	45,0%	6 687	63,5%	20,9%
Provincial Government	10 073	12 664	20	,2%	719	7,1%	8 187	64,6%	8 926	70,5%	5 390	29,5%	51,9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**80 329**	**129 249**	**20 424**	**25,4%**	**24 734**	**30,8%**	**16 274**	**12,6%**	**61 431**	**47,5%**	**12 077**	**55,6%**	**34,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 144	64 835	5 717	10,2%	13 104	23,3%	4 826	7,4%	23 646	36,5%	18 312	33,4%	(73,6%)
Capital Expenditure Functional	**136 473**	**194 083**	**26 141**	**19,2%**	**37 837**	**27,7%**	**21 099**	**10,9%**	**85 078**	**43,8%**	**30 389**	**46,2%**	**(30,6%)**
Municipal governance and administration	**34 712**	**33 812**	**4 085**	**11,8%**	**11 109**	**32,0%**	**4 619**	**13,7%**	**19 813**	**58,6%**	**8 277**	**38,3%**	**(44,2%)**
Executive and Council	125	825	8	6,4%	24	19,4%	17	2,1%	50	6,0%	23	22,6%	(23,2%)
Finance and administration	34 587	32 987	4 077	11,8%	11 085	32,0%	4 602	13,9%	19 763	59,9%	8 254	38,6%	(44,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**24 880**	**32 791**	**1 330**	**5,3%**	**3 115**	**12,5%**	**8 432**	**25,7%**	**12 877**	**39,3%**	**8 123**	**49,0%**	**3,8%**
Community and Social Services	3 108	3 233	444	14,3%	1 921	61,8%	171	5,3%	2 537	78,5%	7 026	61,1%	(97,6%)
Sport And Recreation	21 386	27 078	798	3,7%	1 191	5,6%	8 187	30,2%	10 177	37,6%	-	-	(100,0%)
Public Safety	125	175	68	54,4%	2	1,4%	73	41,8%	143	81,7%	1 095	63,6%	(93,3%)
Housing	261	2 304	20	7,7%	-	-	-	-	20	,9%	2	,1%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**47 219**	**75 124**	**11 070**	**23,4%**	**17 665**	**37,4%**	**3 398**	**4,5%**	**32 133**	**42,8%**	**3 010**	**60,0%**	**12,9%**
Planning and Development	449	544	30	6,8%	125	27,9%	11	2,1%	167	30,7%	49	21,9%	(76,7%)
Road Transport	46 770	74 580	11 039	23,6%	17 540	37,5%	3 387	4,5%	31 966	42,9%	2 961	62,9%	14,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 610**	**52 295**	**9 657**	**32,6%**	**5 948**	**20,1%**	**4 650**	**8,9%**	**20 255**	**38,7%**	**10 955**	**43,8%**	**(57,6%)**
Energy sources	26 001	30 451	8 676	33,4%	3 749	14,4%	1 359	4,5%	13 784	45,3%	8 868	51,6%	(84,7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 609	18 873	981	37,6%	2 199	84,3%	3 291	17,4%	6 471	34,3%	2 087	37,1%	57,7%
Waste Management	1 000	2 971	-	-	-	-	-	-	-	-	-	-	-
Other	**52**	**61**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**24**	**68,0%**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**1 619 101**	**1 695 292**	**515 781**	**31,9%**	**455 071**	**28,1%**	**408 048**	**24,1%**	**1 378 900**	**81,3%**	**394 463**	**89,5%**	**3,4%**
Property rates	208 571	239 158	36 979	17,7%	52 341	25,1%	30 866	12,9%	120 185	50,3%	66 618	83,9%	(53,7%)
Service charges	705 129	687 827	197 567	28,0%	237 946	33,7%	180 580	26,3%	616 094	89,6%	169 786	103,7%	6,4%
Other revenue	123 606	108 605	72 568	58,7%	88 922	71,9%	(103 553)	(95,3%)	57 938	53,3%	23 891	(114,5%)	(533,4%)
Transfers and Subsidies - Operational	443 267	456 805	166 222	37,5%	33 866	7,6%	211 590	46,3%	411 678	90,1%	99 972	110,2%	111,6%
Transfers and Subsidies - Capital	92 378	148 441	36 836	39,9%	32 350	35,0%	77 253	52,0%	146 439	98,7%	21 603	92,9%	257,6%
Interest	46 151	54 457	5 609	12,2%	9 646	20,9%	11 312	20,8%	26 567	48,8%	12 594	85,9%	(10,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 426 765)**	**(1 463 968)**	**(257 850)**	**18,1%**	**(200 997)**	**14,1%**	**(151 668)**	**10,4%**	**(610 516)**	**41,7%**	**(147 157)**	**41,2%**	**3,1%**
Suppliers and employees	(1 422 287)	(1 458 940)	(257 850)	18,1%	(200 997)	14,1%	(151 668)	10,4%	(610 516)	41,8%	(147 157)	41,4%	3,1%
Finance charges	(140)	(140)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 339)	(4 889)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**192 336**	**231 324**	**257 931**	**134,1%**	**254 074**	**132,1%**	**256 380**	**110,8%**	**768 385**	**332,2%**	**247 306**	**1 522,3%**	**3,7%**
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	**(150 212)**	**(213 424)**	**(38 435)**	**25,6%**	**(39 733)**	**26,5%**	**(22 074)**	**10,3%**	**(100 242)**	**47,0%**	**(32 298)**	**44,2%**	**(31,7%)**
Capital assets	(150 212)	(213 424)	(38 435)	25,6%	(39 733)	26,5%	(22 074)	10,3%	(100 242)	47,0%	(32 298)	44,2%	(31,7%)
Net Cash from/(used) Investing Activities	**(150 212)**	**(213 424)**	**(38 435)**	**25,6%**	**(39 733)**	**26,5%**	**(22 074)**	**10,3%**	**(100 242)**	**47,0%**	**(32 298)**	**43,8%**	**(31,7%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**(40)**	**-**	**(29)**	**-**	**(13)**	**-**	**(82)**	**-**	**1 287**	**178,3%**	**(101,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(40)	-	(29)	-	(13)	-	(82)	-	1 287	178,3%	(101,0%)
Payments	**(1 201)**	**(1 051)**	**-**	**-**	**(143)**	**11,9%**	**(147)**	**14,0%**	**(291)**	**27,7%**	**(203)**	**47,2%**	**(27,4%)**
Repayment of borrowing	(1 201)	(1 051)	-	-	(143)	11,9%	(147)	14,0%	(291)	27,7%	(203)	47,2%	(27,4%)
Net Cash from/(used) Financing Activities	**(1 201)**	**(1 051)**	**(40)**	**3,3%**	**(173)**	**14,4%**	**(160)**	**15,3%**	**(373)**	**35,5%**	**1 084**	**(113,9%)**	**(114,8%)**
Net Increase/(Decrease) in cash held	**40 923**	**16 850**	**219 457**	**536,3%**	**214 168**	**523,3%**	**234 145**	**1 389,6%**	**667 770**	**3 963,1%**	**216 093**	**(346,8%)**	**8,4%**
Cash/cash equivalents at the year begin:	386 835	629 514	560 771	145,0%	779 701	201,6%	993 869	157,9%	560 771	89,1%	853 213	99,5%	16,5%
Cash/cash equivalents at the year end:	**427 758**	**646 364**	**779 701**	**182,3%**	**993 869**	**232,3%**	**1 228 014**	**190,0%**	**1 228 014**	**190,0%**	**1 069 306**	**286,9%**	**14,8%**

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	33 164	31,0%	6 631	6,2%	3 375	3,2%	63 944	59,7%	107 114	9,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 178	3,6%	15 417	2,5%	13 463	2,2%	559 309	91,6%	610 367	51,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 070	2,2%	2 485	1,8%	2 279	1,6%	130 588	94,3%	138 423	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 214	2,2%	6 084	2,2%	5 945	2,1%	263 153	93,5%	281 396	23,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 457	4,7%	22 139	42,2%	1 960	3,7%	25 942	49,4%	52 498	4,4%	-	-	-	-
Total By Income Source	**67 083**	**5,6%**	**52 756**	**4,4%**	**27 022**	**2,3%**	**1 042 937**	**87,7%**	**1 189 797**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16 060	4,8%	11 725	3,5%	10 007	3,0%	296 500	88,7%	334 292	28,1%	-	-	-	-
Commercial	32 502	10,8%	29 200	9,7%	7 650	2,5%	231 524	76,9%	300 877	25,3%	-	-	-	-
Households	18 521	3,3%	11 830	2,1%	9 365	1,7%	514 912	92,8%	554 628	46,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**67 083**	**5,6%**	**52 756**	**4,4%**	**27 022**	**2,3%**	**1 042 937**	**87,7%**	**1 189 797**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 284	100,0%	-	-	-	-	-	-	3 284	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 284**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**3 284**	**100,0%**

Contact Details

Municipal Manager	Ms Sibusisiwe Sixolile 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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 030 991**	**1 004 581**	**36 131**	**3,5%**	**599 517**	**58,1%**	**207 124**	**20,6%**	**842 771**	**83,9%**	**243 319**	**90,9%**	**(14,9%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	316 389	272 710	19 762	6,2%	64 422	20,4%	61 431	22,5%	145 615	53,4%	68 582	76,8%	(10,4%)
Service charges - Waste Water Management	18 189	19 132	3 188	17,5%	6 386	35,1%	4 785	25,0%	14 359	75,0%	4 237	74,8%	12,9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	632	493	81	12,8%	173	27,3%	146	29,6%	399	81,1%	314	90,0%	(53,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	64 535	69 487	10 520	16,3%	23 638	36,6%	19 269	27,7%	53 427	76,9%	(17 787)	19,9%	(208,3%)
Interest earned from Current and Non Current Assets	10 482	7 007	1 123	10,7%	1 961	18,7%	1 356	19,4%	4 440	63,4%	2 851	75,0%	(52,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	203	2 934	1 000	491,8%	6 973	3 429,4%	(4 924)	(167,8%)	3 050	103,9%	58	120,8%	(8 609,7%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60	626	320	532,5%	45	75,5%	4	,6%	368	58,8%	34 478	125 893,4%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	620 501	632 192	137	-	495 919	79,9%	125 056	19,8%	621 112	98,2%	150 586	99,2%	(17,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**967 232**	**1 093 544**	**125 150**	**12,9%**	**235 428**	**24,3%**	**171 064**	**15,6%**	**531 643**	**48,6%**	**313 787**	**71,9%**	**(45,5%)**
Employee related costs	363 137	395 959	64 047	17,6%	157 473	43,4%	81 810	20,7%	303 330	76,6%	76 607	75,3%	6,8%
Remuneration of councillors	6 155	6 219	990	16,1%	2 032	33,0%	1 689	27,2%	4 711	75,8%	1 535	74,9%	10,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	51 060	86 497	5 952	11,7%	8 948	17,5%	18 597	21,5%	33 496	38,7%	21 251	84,8%	(12,5%)
Debt impairment	164 658	80 482	-	-	-	-	-	-	-	-	101 389	64,6%	(100,0%)
Depreciation and amortisation	73 910	84 528	20 969	28,4%	21 240	28,7%	20 603	24,4%	62 812	74,3%	23 294	70,5%	(11,6%)
Interest	-	6 456	-	-	184	-	226	3,5%	410	6,4%	556	111,2%	(59,3%)
Contracted services	171 931	154 212	20 894	12,2%	24 945	14,5%	33 967	22,0%	79 806	51,8%	48 673	68,8%	(30,2%)
Transfers and subsidies	5 830	0	-	-	-	-	-	-	-	-	2 285	59,9%	(100,0%)
Irrecoverable debts written off	-	80 482	-	-	-	-	-	-	-	-	-	-	-
Operational costs	130 551	198 709	12 300	9,4%	20 606	15,8%	14 022	7,1%	46 928	23,6%	38 196	71,3%	(63,3%)
Losses on disposal of Assets	-	-	-	-	-	-	150	-	150	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**63 759**	**(88 963)**	**(89 019)**	**-**	**364 088**	**-**	**36 059**	**-**	**311 129**	**-**	**(70 468)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	291 529	277 808	33 644	11,5%	13 349	4,6%	87 967	31,7%	134 960	48,6%	160 949	52,5%	(45,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**355 288**	**188 846**	**(55 375)**		**377 437**		**124 026**		**446 088**		**90 481**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**355 288**	**188 846**	**(55 375)**		**377 437**		**124 026**		**446 088**		**90 481**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**355 288**	**188 846**	**(55 375)**		**377 437**		**124 026**		**446 088**		**90 481**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**355 288**	**188 846**	**(55 375)**		**377 437**		**124 026**		**446 088**		**90 481**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**308 529**	**244 241**	**40 092**	**13,0%**	**74 783**	**24,2%**	**29 930**	**12,3%**	**144 806**	**59,3%**	**45 240**	**52,0%**	**(33,8%)**
National Government	291 529	241 573	40 092	13,8%	74 744	25,6%	28 880	12,0%	143 717	59,5%	44 692	51,9%	(35,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**291 529**	**241 573**	**40 092**	**13,8%**	**74 744**	**25,6%**	**28 880**	**12,0%**	**143 717**	**59,5%**	**44 692**	**51,9%**	**(35,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	2 668	-	-	39	,2%	1 050	39,4%	1 089	40,8%	548	104,0%	91,7%
Capital Expenditure Functional	**308 529**	**244 241**	**40 620**	**13,2%**	**74 783**	**24,2%**	**29 930**	**12,3%**	**145 334**	**59,5%**	**42 089**	**52,0%**	**(28,9%)**
Municipal governance and administration	**2 000**	**2 000**	**-**	**-**	**39**	**1,9%**	**469**	**23,5%**	**508**	**25,4%**	**616**	**117,6%**	**(23,8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	68	-	(100,0%)
Finance and administration	2 000	2 000	-	-	39	1,9%	469	23,5%	508	25,4%	548	104,0%	(14,4%)
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**	**242 241**	**40 620**	**13,3%**	**74 744**	**24,4%**	**29 461**	**12,2%**	**144 826**	**59,8%**	**41 473**	**51,9%**	**(29,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	306 529	242 241	40 620	13,3%	74 744	24,4%	29 461	12,2%	144 826	59,8%	43 130	51,5%	(31,7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	(1 656)	56,7%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 121 056**	**1 143 801**	**46 906**	**4,2%**	**646 776**	**57,7%**	**298 311**	**26,1%**	**991 993**	**86,7%**	**258 780**	**89,1%**	**15,3%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	129 153	118 196	15 826	12,3%	48 405	37,5%	28 952	24,5%	93 183	78,8%	28 464	74,0%	1,7%
Other revenue	69 392	80 555	7 535	10,9%	(447)	(,6%)	6 410	8,0%	13 498	16,8%	1 390	21,8%	361,1%
Transfers and Subsidies - Operational	620 501	632 093	2 422	,4%	410 125	66,1%	212 087	33,6%	624 634	98,8%	145 344	99,5%	45,9%
Transfers and Subsidies - Capital	291 529	277 808	20 000	6,9%	186 071	63,8%	50 000	18,0%	256 071	92,2%	80 732	91,9%	(38,1%)
Interest	10 482	35 149	1 123	10,7%	2 621	25,0%	862	2,5%	4 607	13,1%	2 851	75,0%	(69,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(852 582)**	**(976 644)**	**(16 679)**	**2,0%**	**(39 277)**	**4,6%**	**(54 744)**	**5,6%**	**(110 700)**	**11,3%**	**(86 727)**	**22,9%**	**(36,9%)**
Suppliers and employees	(846 752)	(976 644)	(16 679)	2,0%	(39 277)	4,6%	(54 744)	5,6%	(110 700)	11,3%	(86 727)	23,1%	(36,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 830)	(0)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**268 474**	**167 157**	**30 227**	**11,3%**	**607 499**	**226,3%**	**243 568**	**145,7%**	**881 293**	**527,2%**	**172 053**	**294,4%**	**41,6%**
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	**(308 529)**	**(244 241)**	**(31 406)**	**10,2%**	**(82 100)**	**26,6%**	**(30 382)**	**12,4%**	**(143 888)**	**58,9%**	**(62 121)**	**57,7%**	**(51,1%)**
Capital assets	(308 529)	(244 241)	(31 406)	10,2%	(82 100)	26,6%	(30 382)	12,4%	(143 888)	58,9%	(62 121)	57,7%	(51,1%)
Net Cash from/(used) Investing Activities	**(308 529)**	**(244 241)**	**(31 406)**	**10,2%**	**(82 100)**	**26,6%**	**(30 382)**	**12,4%**	**(143 888)**	**58,9%**	**(62 121)**	**57,7%**	**(51,1%)**
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	**(40 055)**	**(77 084)**	**(1 179)**	**2,9%**	**525 399**	**(1 311,7%)**	**213 185**	**(276,6%)**	**737 405**	**(956,6%)**	**109 932**	**(1 458,2%)**	**93,9%**
Cash/cash equivalents at the year begin:	(67 302)	5 715	-	-	(1 179)	1,8%	530 030	9 274,1%	-	-	508 034	101,4%	4,3%
Cash/cash equivalents at the year end:	**(107 356)**	**(71 368)**	**(1 179)**	**1,1%**	**530 030**	**(493,7%)**	**743 215**	**(1 041,4%)**	**743 215**	**(1 041,4%)**	**617 966**	**(2 211,5%)**	**20,3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 524	2,3%	18 028	1,9%	17 236	1,8%	910 923	94,0%	968 711	71,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 676	2,9%	1 349	2,3%	1 100	1,9%	53 522	92,8%	57 647	4,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 586	2,1%	6 529	2,0%	6 507	2,0%	301 300	93,9%	320 923	23,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	,4%	55	,4%	83	,6%	14 936	98,7%	15 135	1,1%	-	-	-	-
Total By Income Source	**30 846**	**2,3%**	**25 960**	**1,9%**	**24 927**	**1,8%**	**1 280 682**	**94,0%**	**1 362 415**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 249	5,1%	2 367	3,7%	1 369	2,1%	57 274	89,1%	64 259	4,7%	-	-	-	-
Commercial	4 786	6,2%	1 970	2,5%	1 300	1,7%	69 218	89,6%	77 274	5,7%	-	-	-	-
Households	22 811	1,9%	21 624	1,8%	22 258	1,8%	1 154 190	94,5%	1 220 883	89,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**30 846**	**2,3%**	**25 960**	**1,9%**	**24 927**	**1,8%**	**1 280 682**	**94,0%**	**1 362 415**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 586	37,2%	3 818	4,6%	12 373	15,1%	35 425	43,1%	82 202	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**30 586**	**37,2%**	**3 818**	**4,6%**	**12 373**	**15,1%**	**35 425**	**43,1%**	**82 202**	**100,0%**

Contact Details

Municipal Manager	Mr Langelihle Jili	036 638 5100
Chief Financial Officer	Mr Busani Ndlovu	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**463 127**	**468 169**	**124 577**	**26,9%**	**102 549**	**22,1%**	**98 414**	**21,0%**	**325 540**	**69,5%**	**87 648**	**66,9%**	**12,3%**
Exchange Revenue													
Service charges - Electricity	202 668	199 042	34 576	17,1%	35 971	17,7%	35 274	17,7%	105 821	53,2%	28 527	48,1%	23,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	28 483	28 483	7 176	25,2%	7 016	24,6%	6 887	24,2%	21 079	74,0%	6 696	76,7%	2,9%
Sale of Goods and Rendering of Services	822	538	182	22,1%	112	13,7%	108	20,2%	402	74,8%	112	53,4%	(3,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 400	5 463	1 065	44,4%	1 148	47,8%	1 190	21,8%	3 403	62,3%	1 005	98,9%	18,4%
Interest earned from Current and Non Current Assets	2 891	1 424	479	16,6%	234	8,1%	2 364	166,0%	3 076	216,0%	505	71,5%	367,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 119	825	211	18,9%	224	20,0%	276	33,4%	711	86,1%	212	39,4%	30,3%
Licence and permits	402	237	66	16,4%	69	17,1%	2 613	1 102,7%	2 748	1 159,5%	80	50,2%	3 147,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	878	321	102	11,7%	71	8,1%	83	25,9%	257	80,0%	53	39,7%	57,0%
Non-Exchange Revenue													
Property rates	114 299	114 299	45 659	39,9%	22 193	19,4%	22 173	19,4%	90 025	78,8%	21 027	79,7%	5,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 381	18 104	4 525	36,5%	8 022	64,8%	5 481	30,3%	18 028	99,6%	4 655	78,3%	17,7%
Licences or permits	4 218	2 937	657	15,6%	960	22,8%	(1 586)	(54,0%)	31	1,1%	873	67,1%	(281,7%)
Transfer and subsidies - Operational	92 567	96 496	29 558	31,9%	26 405	28,5%	23 549	24,4%	79 513	82,4%	22 644	91,9%	4,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	322	-	125	-	-	-	447	-	1 258	25,2%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**459 107**	**463 464**	**106 307**	**23,2%**	**121 519**	**26,5%**	**61 919**	**13,4%**	**289 745**	**62,5%**	**74 671**	**61,4%**	**(17,1%)**
Employee related costs	153 729	145 907	35 981	23,4%	41 056	26,7%	37 729	25,9%	114 766	78,7%	35 254	73,7%	7,0%
Remuneration of councillors	6 924	7 499	1 220	17,6%	1 213	17,5%	1 485	19,8%	3 918	52,2%	1 220	58,0%	21,7%
Bulk purchases - electricity	178 694	178 694	49 537	27,7%	55 377	31,0%	5 257	2,9%	110 172	61,7%	20 171	55,9%	(73,9%)
Inventory consumed	3 230	3 667	922	28,5%	512	15,8%	816	22,3%	2 250	61,4%	51	39,6%	1 503,3%
Debt impairment	17 995	17 995	1	-	-	-	1	-	2	-	-	-	(100,0%)
Depreciation and amortisation	18 373	16 747	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	1 228	-	829	-	518	-	2 576	-	395	-	31,1%
Contracted services	46 956	57 300	11 007	23,4%	12 555	26,7%	9 369	16,4%	32 930	57,5%	10 493	61,6%	(10,7%)
Transfers and subsidies	630	630	188	29,8%	221	35,2%	73	11,6%	482	76,6%	367	97,2%	(80,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	32 577	35 026	6 184	19,0%	9 756	29,9%	6 671	19,0%	22 611	64,6%	6 720	60,1%	(,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	37	-	-	-	-	-	37	-	-	-	-
Surplus/(Deficit)	**4 019**	**4 705**	**18 270**	**-**	**(18 970)**	**-**	**36 495**	**-**	**35 796**	**-**	**12 978**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	26 704	36 144	1 790	6,7%	9 254	34,7%	-	-	11 044	30,6%	6 948	37,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 724**	**40 849**	**20 060**		**(9 716)**		**36 495**		**46 839**		**19 926**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 724**	**40 849**	**20 060**		**(9 716)**		**36 495**		**46 839**		**19 926**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 724**	**40 849**	**20 060**		**(9 716)**		**36 495**		**46 839**		**19 926**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 724**	**40 849**	**20 060**		**(9 716)**		**36 495**		**46 839**		**19 926**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**28 655**	**38 686**	**4 494**	**15,7%**	**8 094**	**28,2%**	**5 865**	**15,2%**	**18 453**	**47,7%**	**9 608**	**43,1%**	**(39,0%)**
National Government	26 704	33 224	4 494	16,8%	7 347	27,5%	5 795	17,4%	17 637	53,1%	9 608	44,4%	(39,7%)
Provincial Government	-	3 040	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 704**	**36 264**	**4 494**	**16,8%**	**7 347**	**27,5%**	**5 795**	**16,0%**	**17 637**	**48,6%**	**9 608**	**44,4%**	**(39,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 951	2 422	-	-	747	38,3%	70	2,9%	817	33,7%	-	-	(100,0%)
Capital Expenditure Functional	**28 655**	**38 686**	**4 494**	**15,7%**	**8 094**	**28,2%**	**6 008**	**15,5%**	**18 596**	**48,1%**	**9 794**	**43,7%**	**(38,7%)**
Municipal governance and administration	**1 426**	**1 519**	**-**	**-**	**668**	**46,9%**	**70**	**4,6%**	**738**	**48,6%**	**-**	**35,0%**	**(100,0%)**
Executive and Council	890	625	-	-	585	65,8%	-	-	585	93,6%	-	-	-
Finance and administration	536	894	-	-	83	15,5%	70	7,8%	153	17,1%	-	37,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 715**	**5 218**	**1 961**	**34,3%**	**483**	**8,5%**	**632**	**12,1%**	**3 076**	**58,9%**	**7 303**	**67,9%**	**(91,4%)**
Community and Social Services	5 478	4 399	1 498	27,3%	465	8,5%	632	14,4%	2 594	59,0%	5 953	77,8%	(89,4%)
Sport And Recreation	95	735	463	488,8%	19	19,7%	-	-	482	65,5%	1 350	45,0%	(100,0%)
Public Safety	142	84	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 439**	**27 874**	**2 533**	**14,5%**	**6 159**	**35,3%**	**3 952**	**14,2%**	**12 644**	**45,4%**	**944**	**28,5%**	**318,6%**
Planning and Development	80	671	-	-	39	48,3%	142	21,2%	181	27,0%	-	-	(100,0%)
Road Transport	17 359	27 203	2 533	14,6%	6 121	35,3%	3 810	14,0%	12 463	45,8%	944	28,5%	303,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 075**	**4 075**	**-**	**-**	**783**	**19,2%**	**1 354**	**33,2%**	**2 138**	**52,5%**	**1 547**	**30,9%**	**(12,5%)**
Energy sources	4 075	4 075	-	-	783	19,2%	1 354	33,2%	2 138	52,5%	1 547	30,9%	(12,5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**469 866**	**490 074**	**114 477**	**24,4%**	**126 867**	**27,0%**	**113 170**	**23,1%**	**354 514**	**72,3%**	**92 682**	**73,9%**	**22,1%**
Property rates	91 439	91 439	18 301	20,0%	36 620	40,0%	24 351	26,6%	79 273	86,7%	18 620	79,8%	30,8%
Service charges	225 827	226 980	39 535	17,5%	50 232	22,2%	45 376	20,0%	135 143	59,5%	42 789	58,1%	6,0%
Other revenue	30 502	33 646	13 303	43,6%	6 431	21,1%	(460)	(1,4%)	19 274	57,3%	3 258	104,1%	(114,1%)
Transfers and Subsidies - Operational	92 502	96 431	31 923	34,5%	25 802	27,9%	24 799	25,7%	82 524	85,6%	17 176	88,5%	44,4%
Transfers and Subsidies - Capital	26 704	36 144	11 411	42,7%	7 782	29,1%	18 725	51,8%	37 918	104,9%	10 838	95,1%	72,8%
Interest	2 891	5 434	3	,1%	-	-	379	7,0%	382	7,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(451 037)**	**(457 208)**	**(52 897)**	**11,7%**	**(50 417)**	**11,2%**	**(36 483)**	**8,0%**	**(139 798)**	**30,6%**	**(46 600)**	**22,8%**	**(21,7%)**
Suppliers and employees	(450 407)	(456 578)	(52 897)	11,7%	(50 417)	11,2%	(36 483)	8,0%	(139 798)	30,6%	(46 600)	22,9%	(21,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(630)	(630)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**18 829**	**32 866**	**61 580**	**327,1%**	**76 449**	**406,0%**	**76 687**	**233,3%**	**214 716**	**653,3%**	**46 082**	**32 363,8%**	**66,4%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**322**	**-**	**-**	**-**	**-**	**-**	**322**	**-**	**1 258**	**10,5%**	**(100,0%)**
Proceeds on disposal of PPE	-	-	322	-	-	-	-	-	322	-	1 258	25,2%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(28 655)**	**(38 686)**	**(5 168)**	**18,0%**	**(9 308)**	**32,5%**	**(6 735)**	**17,4%**	**(21 211)**	**54,8%**	**(11 252)**	**49,8%**	**(40,1%)**
Capital assets	(28 655)	(38 686)	(5 168)	18,0%	(9 308)	32,5%	(6 735)	17,4%	(21 211)	54,8%	(11 252)	49,8%	(40,1%)
Net Cash from/(used) Investing Activities	**(28 655)**	**(38 686)**	**(4 846)**	**16,9%**	**(9 308)**	**32,5%**	**(6 735)**	**17,4%**	**(20 889)**	**54,0%**	**(9 994)**	**74,0%**	**(32,6%)**
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	**(9 826)**	**(5 820)**	**56 734**	**(577,4%)**	**67 141**	**(683,3%)**	**69 952**	**(1 201,9%)**	**193 827**	**(3 330,3%)**	**36 088**	**(1 144,4%)**	**93,8%**
Cash/cash equivalents at the year begin:	21 563	21 563	25 408	117,8%	92 433	428,7%	159 574	740,0%	25 408	117,8%	181 010	36,3%	(11,8%)
Cash/cash equivalents at the year end:	11 737	15 743	92 433	787,5%	159 574	1 359,6%	219 457	1 394,0%	219 457	1 394,0%	217 098	2 672,7%	1,1%

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	7 837	40,3%	3 255	16,7%	1 466	7,5%	6 876	35,4%	19 433	8,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 907	5,6%	4 858	3,5%	3 897	2,8%	123 305	88,1%	139 967	61,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 372	5,1%	1 649	3,5%	1 336	2,8%	41 540	88,6%	46 898	20,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	407	7,0%	390	6,7%	382	6,6%	4 616	79,6%	5 795	2,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	,4%	25	,2%	12	,1%	14 785	99,4%	14 874	6,6%	-	-	-	-
Total By Income Source	**18 576**	**8,2%**	**10 177**	**4,5%**	**7 093**	**3,1%**	**191 122**	**84,2%**	**226 968**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 177	9,0%	1 229	5,1%	1 066	4,4%	19 817	81,6%	24 288	10,7%	-	-	-	-
Commercial	9 261	18,6%	4 213	8,5%	2 139	4,3%	34 243	68,7%	49 856	22,0%	-	-	-	-
Households	7 138	4,7%	4 735	3,1%	3 888	2,5%	137 062	89,7%	152 824	67,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**18 576**	**8,2%**	**10 177**	**4,5%**	**7 093**	**3,1%**	**191 122**	**84,2%**	**226 968**	**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	33 783	17,3%	-	-	-	-	161 338	82,7%	195 121	85,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	32 588	100,0%	32 588	14,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**33 783**	**14,8%**	**-**	**-**	**-**	**-**	**193 926**	**85,2%**	**227 710**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**311 031**	**315 720**	**119 538**	**38,4%**	**99 883**	**32,1%**	**76 742**	**24,3%**	**296 163**	**93,8%**	**70 391**	**85,9%**	**9,0%**
Exchange Revenue													
Service charges - Electricity	32 108	32 108	8 594	26,8%	7 896	24,6%	8 257	25,7%	24 747	77,1%	6 907	50,9%	19,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 962	1 962	511	26,0%	505	25,7%	510	26,0%	1 526	77,8%	428	80,9%	19,0%
Sale of Goods and Rendering of Services	259	259	35	13,6%	38	14,6%	570	220,3%	643	248,4%	27	52,5%	2 011,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	0	0	19	159 475,0%	-	-	-	-	19	159 475,0%	17	129,7%	(100,0%)
Interest earned from Receivables	681	681	165	24,2%	204	29,9%	204	30,0%	573	84,1%	179	83,2%	13,8%
Interest earned from Current and Non Current Assets	5 995	9 095	1 799	30,0%	1 351	22,5%	872	9,6%	4 022	44,2%	555	16,0%	57,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	871	871	188	21,6%	212	24,4%	201	23,0%	601	69,0%	179	70,1%	12,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	216	1 805	1 572	727,8%	17	8,0%	(1 246)	(69,0%)	344	19,0%	32	70,0%	(4 013,7%)
Non-Exchange Revenue													
Property rates	52 750	52 750	20 869	39,6%	16 239	30,8%	15 673	29,7%	52 780	100,1%	14 391	74,4%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 009	1 009	437	43,3%	599	59,3%	214	21,2%	1 249	123,8%	299	41,8%	(28,5%)
Licences or permits	1 010	1 010	229	22,7%	191	18,9%	235	23,3%	655	64,9%	286	80,1%	(17,8%)
Transfer and subsidies - Operational	212 836	212 836	84 295	39,6%	71 709	33,7%	48 738	22,9%	204 742	96,2%	46 296	99,1%	5,3%
Interest	1 335	1 335	825	61,8%	923	69,2%	1 006	75,3%	2 754	206,3%	795	126,1%	26,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	0	-	-	-	-	1 510	898 809,5%	1 510	898 809,5%	-	-	(100,0%)
Other Gains	-	0	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**322 072**	**322 124**	**66 913**	**20,8%**	**68 247**	**21,2%**	**72 030**	**22,4%**	**207 190**	**64,3%**	**39 979**	**34,3%**	**80,2%**
Employee related costs	118 969	118 347	27 504	23,1%	27 817	23,4%	17 912	15,1%	73 233	61,9%	-	,1%	(100,0%)
Remuneration of councillors	17 155	17 155	3 384	19,7%	5 128	29,9%	3 682	21,5%	12 194	71,1%	-	-	(100,0%)
Bulk purchases - electricity	40 970	44 970	14 417	35,2%	7 515	18,3%	10 492	23,3%	32 424	72,1%	7 133	72,7%	47,1%
Inventory consumed	1 618	1 322	139	8,6%	215	13,3%	814	61,5%	1 167	88,3%	4 122	79,2%	(80,3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	36 000	36 000	-	-	-	-	21 654	60,1%	21 654	60,1%	-	-	(100,0%)
Interest	0	0	-	-	-	-	-	-	-	-	-	-	-
Contracted services	49 983	49 120	10 145	20,3%	14 080	28,2%	5 997	12,2%	30 222	61,5%	7 890	65,6%	(24,0%)
Transfers and subsidies	2 854	2 510	-	-	640	22,4%	3 116	124,2%	3 756	149,7%	611	81,7%	409,6%
Irrecoverable debts written off	12 999	12 999	150	1,2%	444	3,4%	49	,4%	643	4,9%	0	,3%	10 420,7%
Operational costs	41 523	39 701	11 175	26,9%	12 408	29,9%	7 983	20,1%	31 566	79,5%	20 223	71,4%	(60,5%)
Losses on disposal of Assets	-	0	-	-	-	-	330	229 166,7%	330	229 166,7%	-	-	(100,0%)
Other Losses	-	0	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11 042)**	**(6 404)**	**52 625**	**-**	**31 636**	**-**	**4 712**	**-**	**88 973**	**-**	**30 412**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	46 128	52 243	7 183	15,6%	12 781	27,7%	6 672	12,8%	26 636	51,0%	10 021	53,9%	(33,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 086**	**45 838**	**59 808**		**44 416**		**11 384**		**115 609**		**40 433**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**35 086**	**45 838**	**59 808**		**44 416**		**11 384**		**115 609**		**40 433**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 086**	**45 838**	**59 808**		**44 416**		**11 384**		**115 609**		**40 433**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 086**	**45 838**	**59 808**		**44 416**		**11 384**		**115 609**		**40 433**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**80 208**	**85 528**	**17 152**	**21,4%**	**25 017**	**31,2%**	**(30 629)**	**(35,8%)**	**11 540**	**13,5%**	**23 048**	**55,1%**	**(232,9%)**
National Government	41 245	41 245	6 389	15,5%	12 155	29,5%	1 673	4,1%	20 217	49,0%	9 871	111,5%	(83,1%)
Provincial Government	0	5 321	-	-	2 118	3 530 156,7%	131	2,5%	2 249	42,3%	4 471	22,4%	(97,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 245**	**46 566**	**6 389**	**15,5%**	**14 273**	**34,6%**	**1 804**	**3,9%**	**22 466**	**48,2%**	**14 343**	**68,5%**	**(87,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 963	38 963	10 763	27,6%	10 744	27,6%	(32 432)	(83,2%)	(10 926)	(28,0%)	8 706	38,4%	(472,5%)
Capital Expenditure Functional	**80 208**	**85 528**	**17 152**	**21,4%**	**25 017**	**31,2%**	**(30 629)**	**(35,8%)**	**11 540**	**13,5%**	**23 048**	**55,1%**	**(232,9%)**
Municipal governance and administration	**2 266**	**2 266**	**-**	**-**	**600**	**26,5%**	**565**	**24,9%**	**1 165**	**51,4%**	**-**	**100,0%**	**(100,0%)**
Executive and Council	700	700	-	-	-	-	709	101,2%	709	101,2%	-	100,0%	(100,0%)
Finance and administration	1 565	1 565	-	-	600	38,3%	(144)	(9,2%)	457	29,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**53 516**	**53 516**	**11 835**	**22,1%**	**13 066**	**24,4%**	**(23 467)**	**(43,9%)**	**1 433**	**2,7%**	**14 364**	**64,3%**	**(263,4%)**
Community and Social Services	43 602	43 602	10 290	23,6%	11 468	26,3%	(25 896)	(59,4%)	(4 138)	(9,5%)	14 364	64,3%	(280,3%)
Sport And Recreation	8 696	8 696	1 542	17,7%	1 598	18,4%	2 415	27,8%	5 555	63,9%	-	-	(100,0%)
Public Safety	1 218	1 218	2	,2%	-	-	14	1,2%	16	1,4%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 513**	**22 541**	**4 090**	**18,2%**	**6 643**	**29,5%**	**(8 905)**	**(39,5%)**	**1 827**	**8,1%**	**6 744**	**66,9%**	**(232,0%)**
Planning and Development	4 696	4 696	360	7,7%	-	-	(9 012)	(191,9%)	(8 652)	(184,3%)	1 368	102,5%	(758,9%)
Road Transport	17 818	17 845	3 730	20,9%	6 643	37,3%	107	,6%	10 479	58,7%	5 376	62,6%	(98,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 913**	**7 207**	**1 227**	**64,2%**	**4 709**	**246,1%**	**1 179**	**16,4%**	**7 115**	**98,7%**	**1 940**	**10,2%**	**(39,2%)**
Energy sources	1 478	6 772	-	-	2 118	143,3%	1 179	17,4%	3 297	48,7%	1 940	10,3%	(39,2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	435	435	1 227	282,3%	2 590	595,8%	-	-	3 818	878,1%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**334 495**	**343 683**	**130 245**	**38,9%**	**136 812**	**40,9%**	**83 960**	**24,4%**	**351 017**	**102,1%**	**1 796**	**1,3%**	**4 575,5%**
Property rates	43 374	43 374	25 948	59,8%	63 633	146,7%	51 018	117,6%	140 598	324,2%	86 225	288,7%	(40,8%)
Service charges	23 338	23 338	4 694	20,1%	6 186	26,5%	6 952	29,8%	17 833	76,4%	(525 260)	(4 427,3%)	(101,3%)
Other revenue	2 767	2 767	18 070	653,1%	8 714	315,0%	19 055	688,7%	45 838	1 656,9%	4 512	590,1%	322,3%
Transfers and Subsidies - Operational	212 835	212 835	(105 646)	(49,6%)	(55 992)	(26,3%)	(154 369)	(72,5%)	(316 007)	(148,5%)	316 610	622,1%	(148,8%)
Transfers and Subsidies - Capital	46 128	52 216	184 926	400,9%	112 917	244,8%	160 424	307,2%	458 267	877,6%	119 154	344,7%	34,6%
Interest	6 054	9 154	2 253	37,2%	1 354	22,4%	880	9,6%	4 488	49,0%	555	18,7%	58,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(293 610)**	**(296 424)**	**(105 280)**	**35,9%**	**(133 760)**	**45,6%**	**(73 551)**	**24,8%**	**(312 590)**	**105,5%**	**(74 119)**	**64,3%**	**(,8%)**
Suppliers and employees	(293 610)	(296 424)	(105 280)	35,9%	(133 760)	45,6%	(73 551)	24,8%	(312 590)	105,5%	(74 119)	64,3%	(,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**40 885**	**47 259**	**24 966**	**61,1%**	**3 052**	**7,5%**	**10 409**	**22,0%**	**38 427**	**81,3%**	**(72 323)**	**(340,4%)**	**(114,4%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**12 080**	**-**	**12 080**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	12 080	-	12 080	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(90 933)**	**(90 933)**	**-**	**-**	**(556)**	**,6%**	**(1 970)**	**2,2%**	**(2 525)**	**2,8%**	**-**	**2,3%**	**(100,0%)**
Capital assets	(90 933)	(90 933)	-	-	(556)	,6%	(1 970)	2,2%	(2 525)	2,8%	-	2,3%	(100,0%)
Net Cash from/(used) Investing Activities	**(90 933)**	**(90 933)**	**-**	**-**	**(556)**	**,6%**	**10 111**	**(11,1%)**	**9 555**	**(10,5%)**	**-**	**2,3%**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(50 048)**	**(43 674)**	**24 966**	**(49,9%)**	**2 496**	**(5,0%)**	**20 519**	**(47,0%)**	**47 981**	**(109,9%)**	**(72 323)**	**511,9%**	**(128,4%)**
Cash/cash equivalents at the year begin:	72 468	113 221	-	-	117 499	162,1%	119 995	106,0%	-	-	(125 875)	-	(195,3%)
Cash/cash equivalents at the year end:	**22 420**	**69 547**	**117 499**	**524,1%**	**119 995**	**535,2%**	**140 514**	**202,0%**	**140 514**	**202,0%**	**(198 198)**	**(282,6%)**	**(170,9%)**

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	2 614	43,2%	651	10,8%	439	7,3%	2 342	38,7%	6 046	27,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	319	4,9%	99	1,5%	92	1,4%	6 029	92,2%	6 539	30,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	151	6,9%	61	2,8%	57	2,6%	1 926	87,7%	2 195	10,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	147	2,1%	60	,9%	184	2,6%	6 601	94,4%	6 991	32,1%	-	-	-	-
Total By Income Source	**3 231**	**14,8%**	**871**	**4,0%**	**772**	**3,5%**	**16 897**	**77,6%**	**21 772**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	998	13,5%	583	7,9%	411	5,6%	5 409	73,1%	7 401	34,0%	-	-	-	-
Commercial	1 873	52,4%	142	4,0%	106	3,0%	1 452	40,6%	3 573	16,4%	-	-	-	-
Households	187	6,0%	64	2,1%	137	4,4%	2 708	87,5%	3 095	14,2%	-	-	-	-
Other	174	2,3%	82	1,1%	118	1,5%	7 328	95,1%	7 702	35,4%	-	-	-	-
Total By Customer Group	**3 231**	**14,8%**	**871**	**4,0%**	**772**	**3,5%**	**16 897**	**77,6%**	**21 772**	**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	2 789	48,1%	1 808	31,2%	109	1,9%	1 087	18,8%	5 794	88,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	85	10,9%	622	79,6%	5	,6%	69	8,8%	782	11,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 875**	**43,7%**	**2 430**	**37,0%**	**114**	**1,7%**	**1 157**	**17,6%**	**6 576**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**301 820**	**344 294**	**107 734**	**35,7%**	**85 853**	**28,4%**	**77 131**	**22,4%**	**270 719**	**78,6%**	**23 495**	**75,8%**	**228,3%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	700	700	271	38,7%	271	38,8%	335	47,9%	877	125,3%	523	195,3%	(35,9%)
Sale of Goods and Rendering of Services	600	600	150	25,0%	22	3,6%	23	3,8%	195	32,4%	748	154,3%	(97,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 000	17 000	4 946	41,2%	4 006	33,4%	15 827	93,1%	24 780	145,8%	2 550	79,5%	520,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	800	800	147	18,4%	200	25,0%	140	17,5%	487	60,9%	124	84,3%	12,9%
Licence and permits	-	5 000	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	20 000	46	-	-	-	-	-	46	,2%	(19)	(,8%)	(100,0%)
Non-Exchange Revenue													
Property rates	26 526	33 000	3 376	12,7%	3 376	12,7%	3 439	10,4%	10 192	30,9%	6 342	52,2%	(45,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	3 907	-	(100,0%)
Fines, penalties and forfeits	400	400	107	26,9%	87	21,8%	141	35,2%	335	83,9%	123	39,4%	14,5%
Licences or permits	-	6 000	1	-	3	-	16	,3%	20	,3%	-	-	(100,0%)
Transfer and subsidies - Operational	260 794	260 794	98 690	37,8%	77 887	29,9%	57 211	21,9%	233 788	89,6%	9 198	75,1%	522,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**297 637**	**351 999**	**46 177**	**15,5%**	**79 287**	**26,6%**	**53 388**	**15,2%**	**178 851**	**50,8%**	**61 018**	**45,5%**	**(12,5%)**
Employee related costs	95 000	103 207	25 032	26,3%	34 897	36,7%	28 795	27,9%	88 724	86,0%	19 226	58,3%	49,8%
Remuneration of councillors	17 000	18 750	2 813	16,5%	-	-	-	-	2 813	15,0%	2 903	51,2%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 956	3 876	11	,3%	3	,1%	180	4,6%	194	5,0%	2 925	53,8%	(93,9%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 000	50 130	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	69 669	100 784	8 345	12,0%	27 589	39,6%	16 913	16,8%	52 846	52,4%	21 267	60,7%	(20,5%)
Transfers and subsidies	90	80	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	49,4%	-
Operational costs	51 922	65 173	9 976	19,2%	16 798	32,4%	7 501	11,5%	34 274	52,6%	14 695	47,0%	(49,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 183**	**(7 705)**	**61 557**	**-**	**6 567**	**-**	**23 744**	**-**	**91 868**	**-**	**(37 523)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	49 679	49 679	17 809	35,8%	18 845	37,9%	5 831	11,7%	42 484	85,5%	3 018	31,4%	93,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**53 862**	**41 974**	**79 366**		**25 412**		**29 575**		**134 352**		**(34 505)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**53 862**	**41 974**	**79 366**		**25 412**		**29 575**		**134 352**		**(34 505)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**53 862**	**41 974**	**79 366**		**25 412**		**29 575**		**134 352**		**(34 505)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**53 862**	**41 974**	**79 366**		**25 412**		**29 575**		**134 352**		**(34 505)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**67 270**	**71 526**	**18 044**	**26,8%**	**17 328**	**25,8%**	**5 647**	**7,9%**	**41 019**	**57,3%**	**5 659**	**40,0%**	**(,2%)**
National Government	55 052	57 358	14 740	26,8%	15 570	28,3%	5 060	8,8%	35 369	61,7%	4 116	44,9%	22,9%
Provincial Government	2 000	2 000	949	47,4%	913	45,6%	12	,6%	1 874	93,7%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**57 052**	**59 358**	**15 688**	**27,5%**	**16 483**	**28,9%**	**5 072**	**8,5%**	**37 243**	**62,7%**	**4 116**	**42,7%**	**23,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 218	12 168	2 356	23,1%	845	8,3%	575	4,7%	3 776	31,0%	1 543	32,1%	(62,7%)
Capital Expenditure Functional	**67 270**	**72 516**	**18 044**	**26,8%**	**17 328**	**25,8%**	**5 784**	**8,0%**	**41 157**	**56,8%**	**5 659**	**40,0%**	**2,2%**
Municipal governance and administration	**5 498**	**5 678**	**2 035**	**37,0%**	**97**	**1,8%**	**66**	**1,2%**	**2 199**	**38,7%**	**142**	**11,3%**	**(53,2%)**
Executive and Council	43	43	-	-	-	-	-	-	-	-	-	10,8%	-
Finance and administration	5 455	5 635	2 035	37,3%	97	1,8%	66	1,2%	2 199	39,0%	142	11,3%	(53,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 490**	**3 580**	**321**	**9,2%**	**748**	**21,4%**	**138**	**3,9%**	**1 207**	**33,7%**	**785**	**34,2%**	**(82,4%)**
Community and Social Services	1 500	1 620	-	-	112	7,5%	-	-	112	6,9%	536	61,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	52,7%	-
Public Safety	1 990	1 960	321	16,1%	636	32,0%	138	7,0%	1 095	55,9%	249	8,8%	(44,6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 282**	**63 258**	**15 688**	**26,9%**	**16 483**	**28,3%**	**5 580**	**8,8%**	**37 751**	**59,7%**	**616**	**3,2%**	**806,5%**
Planning and Development	679	3 349	-	-	72	10,6%	508	15,2%	580	17,3%	616	26,7%	(17,5%)
Road Transport	57 603	59 909	15 688	27,2%	16 411	28,5%	5 072	8,5%	37 171	62,0%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4 116**	**1 723,0%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	4 116	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**341 591**	**377 591**	**141 373**	**41,4%**	**104 989**	**30,7%**	**68 986**	**18,3%**	**315 348**	**83,5%**	**108 232**	**130,4%**	**(36,3%)**
Property rates	17 000	17 000	83	,5%	348	2,0%	436	2,6%	867	5,1%	-	-	(100,0%)
Service charges	450	450	3	,8%	101	22,5%	156	34,7%	261	58,0%	-	-	(100,0%)
Other revenue	1 668	27 668	10 075	604,0%	(48)	(2,9%)	1 736	6,3%	11 763	42,5%	7 465	101,1%	(76,7%)
Transfers and Subsidies - Operational	260 794	265 794	107 981	41,4%	86 499	33,2%	59 027	22,2%	253 506	95,4%	83 722	166,1%	(29,5%)
Transfers and Subsidies - Capital	49 679	49 679	18 406	37,1%	14 082	28,3%	4 812	9,7%	37 300	75,1%	17 044	60,2%	(71,8%)
Interest	12 000	17 000	4 825	40,2%	4 006	33,4%	2 819	16,6%	11 651	68,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(275 923)**	**(304 483)**	**10 278**	**(3,7%)**	**(30 357)**	**11,0%**	**(18 163)**	**6,0%**	**(38 242)**	**12,6%**	**(29 850)**	**(116,6%)**	**(39,2%)**
Suppliers and employees	(275 223)	(303 783)	10 278	(3,7%)	(30 357)	11,0%	(18 163)	6,0%	(38 242)	12,6%	(29 850)	(116,6%)	(39,2%)
Finance charges	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**65 668**	**73 108**	**151 651**	**230,9%**	**74 632**	**113,6%**	**50 824**	**69,5%**	**277 107**	**379,0%**	**78 382**	**94,2%**	**(35,2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**(10 047)**	**-**	**(10 196)**	**-**	**(20 243)**	**-**	**-**	**-**	**(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)	-	(10 196)	-	(20 243)	-	-	-	(100,0%)
Payments	**(56 738)**	**(57 418)**	**(21 265)**	**37,5%**	**(19 780)**	**34,9%**	**(6 603)**	**11,5%**	**(47 647)**	**83,0%**	**(8 972)**	**214,0%**	**(26,4%)**
Capital assets	(56 738)	(57 418)	(21 265)	37,5%	(19 780)	34,9%	(6 603)	11,5%	(47 647)	83,0%	(8 972)	214,0%	(26,4%)
Net Cash from/(used) Investing Activities	**(56 738)**	**(57 418)**	**(21 265)**	**37,5%**	**(29 826)**	**52,6%**	**(16 799)**	**29,3%**	**(67 891)**	**118,2%**	**(8 972)**	**217,7%**	**87,2%**
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	**8 931**	**15 691**	**130 386**	**1 460,0%**	**44 805**	**501,7%**	**34 025**	**216,8%**	**209 216**	**1 333,4%**	**69 409**	**77,1%**	**(51,0%)**
Cash/cash equivalents at the year begin:	72 203	72 768	-	-	130 386	180,6%	175 191	240,8%	-	-	221 735	-	(21,0%)
Cash/cash equivalents at the year end:	81 134	88 459	130 386	160,7%	175 191	215,9%	209 216	236,5%	209 216	236,5%	291 144	67,7%	(28,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: 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	1 072	3,9%	1 012	3,7%	927	3,3%	24 679	89,1%	27 691	95,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	97	6,9%	97	6,9%	61	4,3%	1 157	81,9%	1 413	4,9%	-	-	-	-
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	**1 169**	**4,0%**	**1 110**	**3,8%**	**989**	**3,4%**	**25 836**	**88,8%**	**29 104**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	784	4,0%	761	3,8%	759	3,8%	17 497	88,4%	19 802	68,0%	-	-	-	-
Commercial	376	4,3%	339	3,9%	220	2,5%	7 831	89,3%	8 765	30,1%	-	-	-	-
Households	10	1,8%	9	1,8%	9	1,8%	508	94,7%	537	1,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 169**	**4,0%**	**1 110**	**3,8%**	**989**	**3,4%**	**25 836**	**88,8%**	**29 104**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	395	96,7%	14	3,3%	-	-	-	-	409	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**395**	**96,7%**	**14**	**3,3%**	**-**	**-**	**-**	**-**	**409**	**100,0%**

Contact Details

Municipal Manager	Mr Senzo Lieughtenent Sokhela	033 493 8018
Chief Financial Officer	Mr Nhlakanipho Goodman Mvelase	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**444 521**	**439 174**	**124 487**	**28,0%**	**112 730**	**25,4%**	**93 910**	**21,4%**	**331 128**	**75,4%**	**88 863**	**76,1%**	**5,7%**
Exchange Revenue													
Service charges - Electricity	137 048	123 000	27 017	19,7%	29 157	21,3%	26 476	21,5%	82 651	67,2%	24 399	61,4%	8,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 951	13 932	3 775	31,6%	3 762	31,5%	3 755	27,0%	11 293	81,1%	3 444	93,1%	9,0%
Sale of Goods and Rendering of Services	31 287	33 287	203	,6%	1 918	6,1%	129	,4%	2 250	6,8%	176	1,6%	(26,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 165	5 106	1 440	23,4%	1 113	18,0%	1 060	20,8%	3 613	70,8%	1 397	70,5%	(24,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	362	540	176	48,5%	94	25,9%	94	17,4%	363	67,4%	90	69,1%	3,6%
Licence and permits	3 295	3 295	684	20,8%	667	20,2%	819	24,9%	2 170	65,9%	694	74,3%	18,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	907	907	79	8,8%	59	6,5%	124	13,6%	262	28,9%	75	4,3%	65,9%
Non-Exchange Revenue													
Property rates	55 010	55 010	12 458	22,6%	12 353	22,5%	12 326	22,4%	37 137	67,5%	11 441	68,2%	7,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	116	116	1	,7%	1	,6%	1	,5%	2	1,8%	1	16,0%	(38,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	193 868	193 868	78 653	40,6%	63 607	32,8%	49 127	25,3%	191 387	98,7%	47 147	99,9%	4,2%
Interest	4 513	4 513	-	-	-	-	(0)	-	(0)	-	(1)	-	(55,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	5 602	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**480 371**	**482 271**	**105 982**	**22,1%**	**108 843**	**22,7%**	**107 621**	**22,3%**	**322 447**	**66,9%**	**86 648**	**62,2%**	**24,2%**
Employee related costs	170 158	151 831	36 455	21,4%	39 594	23,3%	36 159	23,8%	112 208	73,9%	36 137	71,0%	,1%
Remuneration of councillors	11 775	11 775	2 721	23,1%	3 408	28,9%	2 893	24,6%	9 022	76,6%	2 706	72,9%	6,9%
Bulk purchases - electricity	90 099	90 099	27 053	30,0%	21 368	23,7%	19 001	21,1%	67 422	74,8%	15 612	65,9%	21,7%
Inventory consumed	7 431	8 589	962	12,9%	684	9,2%	1 837	21,4%	3 483	40,6%	1 911	68,8%	(3,8%)
Debt impairment	20 864	20 864	1 673	8,0%	-	-	(2 388)	(11,4%)	(715)	(3,4%)	1 873	27,8%	(227,5%)
Depreciation and amortisation	37 845	37 845	6 743	17,8%	6 321	16,7%	8 318	22,0%	21 382	56,5%	8 034	70,8%	3,5%
Interest	3 829	3 829	0	-	5	,1%	0	-	5	,1%	0	-	(81,9%)
Contracted services	88 971	100 781	15 571	17,5%	20 659	23,2%	27 249	27,0%	63 480	63,0%	9 901	42,6%	175,2%
Transfers and subsidies	1 250	2 129	1 345	107,6%	(65)	(5,2%)	319	15,0%	1 599	75,1%	330	42,9%	(3,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	48 150	54 530	13 459	28,0%	16 868	35,0%	14 233	26,1%	44 560	81,7%	10 161	74,1%	40,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	(16)	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(35 850)**	**(43 098)**	**18 505**	**-**	**3 888**	**-**	**(13 711)**	**-**	**8 681**	**-**	**2 214**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	58 291	58 291	21 373	36,7%	14 957	25,7%	8 802	15,1%	45 131	77,4%	6 900	77,8%	27,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 441**	**15 193**	**39 877**		**18 845**		**(4 909)**		**53 813**		**9 114**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**22 441**	**15 193**	**39 877**		**18 845**		**(4 909)**		**53 813**		**9 114**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 441**	**15 193**	**39 877**		**18 845**		**(4 909)**		**53 813**		**9 114**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 441**	**15 193**	**39 877**		**18 845**		**(4 909)**		**53 813**		**9 114**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**60 936**	**49 283**	**15 361**	**25,2%**	**10 611**	**17,4%**	**4 516**	**9,2%**	**30 488**	**61,9%**	**6 606**	**76,4%**	**(31,6%)**
National Government	37 179	38 738	14 278	38,4%	9 653	26,0%	3 177	8,2%	27 108	70,0%	3 433	85,2%	(7,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 179**	**38 738**	**14 278**	**38,4%**	**9 653**	**26,0%**	**3 177**	**8,2%**	**27 108**	**70,0%**	**3 433**	**85,2%**	**(7,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 757	10 545	1 084	4,6%	958	4,0%	1 339	12,7%	3 381	32,1%	3 172	50,9%	(57,8%)
Capital Expenditure Functional	**60 936**	**49 283**	**15 361**	**25,2%**	**10 611**	**17,4%**	**4 516**	**9,2%**	**30 488**	**61,9%**	**6 606**	**76,4%**	**(31,6%)**
Municipal governance and administration	**8 067**	**8 545**	**761**	**9,4%**	**514**	**6,4%**	**43**	**,5%**	**1 318**	**15,4%**	**2 871**	**55,5%**	**(98,5%)**
Executive and Council	1 457	1 107	-	-	52	3,6%	14	1,3%	66	6,0%	2 871	87,3%	(99,5%)
Finance and administration	6 610	7 438	761	11,5%	463	7,0%	29	,4%	1 252	16,8%	-	26,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 464**	**21 313**	**4 727**	**28,7%**	**5 301**	**32,2%**	**3 177**	**14,9%**	**13 205**	**62,0%**	**2 701**	**65,8%**	**17,6%**
Community and Social Services	16 384	21 313	3 787	23,1%	4 172	25,5%	3 177	14,9%	11 136	52,2%	7 171	7 834,1%	(55,7%)
Sport And Recreation	-	-	941	-	1 083	-	-	-	2 023	-	(4 470)	9,8%	(100,0%)
Public Safety	80	-	-	-	46	57,9%	-	-	46	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 475**	**18 125**	**9 550**	**30,3%**	**4 499**	**14,3%**	**1 112**	**6,1%**	**15 162**	**83,7%**	**884**	**196,1%**	**25,9%**
Planning and Development	10 680	700	-	-	101	,9%	1 112	158,9%	1 214	173,4%	-	-	(100,0%)
Road Transport	20 795	17 425	9 550	45,9%	4 398	21,1%	-	-	13 949	80,0%	884	222,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 930**	**1 300**	**323**	**6,5%**	**296**	**6,0%**	**184**	**14,2%**	**802**	**61,7%**	**149**	**81,9%**	**23,5%**
Energy sources	3 930	300	-	-	296	7,5%	-	-	296	98,6%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	1 000	323	32,3%	-	-	184	18,4%	507	50,7%	149	97,0%	23,5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**537 244**	**502 133**	**151 365**	**28,2%**	**240 521**	**44,8%**	**246 311**	**49,1%**	**638 196**	**127,1%**	**225 432**	**161,0%**	**9,3%**
Property rates	70 932	52 809	3 321	4,7%	4 533	6,4%	3 434	6,5%	11 288	21,4%	7 603	19,4%	(54,8%)
Service charges	169 555	151 122	11 374	6,7%	8 563	5,1%	15 265	10,1%	35 202	23,3%	4 989	7,5%	206,0%
Other revenue	40 958	43 461	1 857	4,5%	13 301	32,5%	1 738	4,0%	16 896	38,9%	41 351	248,2%	(95,8%)
Transfers and Subsidies - Operational	193 868	193 868	281 320	145,1%	191 835	99,0%	199 311	102,8%	672 466	346,9%	170 093	321,6%	17,2%
Transfers and Subsidies - Capital	58 291	58 291	(147 948)	(253,8%)	21 176	36,3%	25 503	43,8%	(101 269)	(173,7%)	-	26,4%	(100,0%)
Interest	3 640	2 581	1 440	39,6%	1 113	30,6%	1 060	41,1%	3 613	140,0%	1 396	83,5%	(24,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(432 045)**	**(428 834)**	**(101 295)**	**23,4%**	**(80 116)**	**18,5%**	**(71 010)**	**16,6%**	**(252 422)**	**58,9%**	**(49 202)**	**49,2%**	**44,3%**
Suppliers and employees	(428 216)	(428 834)	(101 295)	23,7%	(80 116)	18,7%	(71 010)	16,6%	(252 422)	58,9%	(49 202)	49,6%	44,3%
Finance charges	(3 829)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**105 198**	**73 299**	**50 069**	**47,6%**	**160 404**	**152,5%**	**175 301**	**239,2%**	**385 775**	**526,3%**	**176 230**	**1 732,0%**	**(,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	**(70 077)**	**(56 675)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,0%**	**-**
Capital assets	(70 077)	(56 675)	-	-	-	-	-	-	-	-	-	5,0%	-
Net Cash from/(used) Investing Activities	**(70 077)**	**(56 675)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,0%**	**-**
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	**35 122**	**16 624**	**50 069**	**142,6%**	**160 404**	**456,7%**	**175 301**	**1 054,5%**	**385 775**	**2 320,6%**	**176 230**	**(4 158,1%)**	**(,5%)**
Cash/cash equivalents at the year begin:	44 118	36 663	40 231	91,2%	90 277	204,6%	250 713	683,8%	40 231	109,7%	330 872	-	(24,2%)
Cash/cash equivalents at the year end:	79 240	53 287	90 300	114,0%	250 713	316,4%	456 102	855,9%	456 102	855,9%	543 500	1 702,6%	(16,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 561	40,2%	2 392	12,7%	345	1,8%	8 494	45,2%	18 792	29,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 593	10,9%	2 003	6,1%	636	1,9%	26 639	81,0%	32 870	52,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	947	9,7%	941	9,6%	325	3,3%	7 592	77,4%	9 805	15,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	35,4%	1	2,4%	0	,2%	37	62,0%	60	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 658)	(96,8%)	(91)	(5,3%)	138	8,0%	3 324	194,1%	1 712	2,7%	-	-	-	-
Total By Income Source	**10 464**	**16,5%**	**5 245**	**8,3%**	**1 444**	**2,3%**	**46 086**	**72,9%**	**63 239**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 079	14,1%	1 292	16,9%	153	2,0%	5 137	67,1%	7 661	12,1%	-	-	-	-
Commercial	6 141	44,3%	1 347	9,7%	319	2,3%	6 049	43,7%	13 856	21,9%	-	-	-	-
Households	2 687	9,6%	2 102	7,5%	760	2,7%	22 440	80,2%	27 989	44,3%	-	-	-	-
Other	557	4,1%	504	3,7%	212	1,5%	12 461	90,7%	13 733	21,7%	-	-	-	-
Total By Customer Group	**10 464**	**16,5%**	**5 245**	**8,3%**	**1 444**	**2,3%**	**46 086**	**72,9%**	**63 239**	**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	354	14,1%	71	2,8%	-	-	2 095	83,1%	2 520	52,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 124	48,4%	1 200	51,6%	-	-	0	-	2 324	48,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 478**	**30,5%**	**1 271**	**26,2%**	**-**	**-**	**2 095**	**43,2%**	**4 844**	**100,0%**

Contact Details

Municipal Manager	Ms Noxolo 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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter 1st Q as % of Main appropriation	2024/25 Second Quarter Actual Expenditure	2024/25 Second Quarter 2nd Q as % of Main appropriation	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter 3rd Q as % of adjusted budget	2024/25 Year to Date Actual Expenditure	2024/25 Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**698 248**	**674 333**	**256 534**	**36,7%**	**206 826**	**29,6%**	**169 431**	**25,1%**	**632 790**	**93,8%**	**17 156**	**63,4%**	**887,6%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	101 619	82 313	21 289	20,9%	11 602	11,4%	16 955	20,6%	49 846	60,6%	4 155	25,6%	308,1%
Service charges - Waste Water Management	19 298	14 688	3 672	19,0%	2 597	13,5%	3 370	22,9%	9 638	65,6%	2 071	31,0%	62,7%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	43	43	2	3,5%	-	-	80	184,8%	82	188,3%	1	1 106,9%	8 015,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 851	34 851	11 950	34,3%	16 333	46,9%	15 250	43,8%	43 533	124,9%	5 393	63,7%	182,8%
Interest earned from Current and Non Current Assets	10 908	10 908	2 518	23,1%	1 027	9,4%	834	7,6%	4 379	40,1%	2 013	65,2%	(58,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	505	505	146	28,9%	131	26,0%	110	21,7%	387	76,6%	95	66,8%	15,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	131	131	4	3,1%	-	-	-	-	4	3,1%	1 125	102,1%	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	530 893	530 893	216 953	40,9%	175 136	33,0%	132 653	25,0%	524 742	98,8%	2 304	74,9%	5 658,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	179	-	179	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**667 458**	**673 011**	**119 706**	**17,9%**	**189 435**	**28,4%**	**161 787**	**24,0%**	**470 929**	**70,0%**	**181 494**	**63,1%**	**(10,9%)**
Employee related costs	287 538	265 867	42 133	14,7%	101 463	35,3%	67 438	25,4%	211 034	79,4%	59 148	65,3%	14,0%
Remuneration of councillors	6 702	8 192	2 014	30,1%	1 764	26,3%	1 831	22,4%	5 609	68,5%	1 967	65,3%	(6,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	46 681	66 190	9 012	19,3%	5 666	12,1%	1 896	2,9%	16 574	25,0%	14 617	50,3%	(87,0%)
Debt impairment	60 000	50 205	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	83 877	82 640	19 426	23,2%	20 018	23,9%	8 555	10,4%	47 999	58,1%	20 250	67,9%	(57,8%)
Interest	-	243	51	-	97	-	195	80,3%	343	141,2%	648	21,4%	(69,9%)
Contracted services	97 570	116 033	23 413	24,0%	36 590	37,5%	54 131	46,7%	114 135	98,4%	57 106	76,0%	(5,2%)
Transfers and subsidies	20 000	11 700	2 200	11,0%	1 200	6,0%	3 400	29,1%	6 800	58,1%	497	25,0%	584,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	65 090	71 941	21 456	33,0%	22 637	34,8%	24 341	33,8%	68 434	95,1%	27 260	71,8%	(10,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**30 791**	**1 322**	**136 827**	**-**	**17 390**	**-**	**7 644**	**-**	**161 861**	**-**	**(164 338)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	301 278	299 137	56 490	18,8%	44 512	14,8%	31 452	10,5%	132 454	44,3%	51 096	68,0%	(38,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**332 069**	**300 459**	**193 318**		**61 903**		**39 095**		**294 316**		**(113 242)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**332 069**	**300 459**	**193 318**		**61 903**		**39 095**		**294 316**		**(113 242)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**332 069**	**300 459**	**193 318**		**61 903**		**39 095**		**294 316**		**(113 242)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**332 069**	**300 459**	**193 318**		**61 903**		**39 095**		**294 316**		**(113 242)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter 1st Q as % of Main appropriation	2024/25 Second Quarter Actual Expenditure	2024/25 Second Quarter 2nd Q as % of Main appropriation	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter 3rd Q as % of adjusted budget	2024/25 Year to Date Actual Expenditure	2024/25 Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**281 989**	**257 749**	**41 176**	**14,6%**	**50 806**	**18,0%**	**26 978**	**10,5%**	**118 960**	**46,2%**	**33 446**	**66,0%**	**(19,3%)**
National Government	253 416	252 048	18 830	7,4%	72 281	28,5%	26 131	10,4%	117 242	46,5%	32 460	66,9%	(19,5%)
Provincial Government	-	-	(0)	-	0	-	-	-	-	-	1 109	50,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**253 416**	**252 048**	**18 830**	**7,4%**	**72 281**	**28,5%**	**26 131**	**10,4%**	**117 242**	**46,5%**	**33 568**	**66,7%**	**(22,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 574	5 701	22 347	78,2%	(21 474)	(75,2%)	846	14,8%	1 718	30,1%	(122)	43,9%	(790,8%)
Capital Expenditure Functional	**281 989**	**257 749**	**41 176**	**14,6%**	**50 806**	**18,0%**	**26 978**	**10,5%**	**118 960**	**46,2%**	**33 446**	**66,0%**	**(19,3%)**
Municipal governance and administration	**1 182**	**1 073**	**183**	**15,5%**	**93**	**7,9%**	**488**	**45,5%**	**764**	**71,2%**	**157**	**67,8%**	**209,8%**
Executive and Council	89	544	97	109,1%	-	-	-	-	97	17,9%	-	93,4%	-
Finance and administration	1 093	529	86	7,9%	93	8,5%	488	92,3%	667	126,2%	157	64,5%	209,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**43**	**-**	**39**	**88,6%**	**138**	**316,8%**	**-**	**-**	**176**	**-**	**3**	**1,2%**	**(100,0%)**
Community and Social Services	43	-	39	88,6%	138	316,8%	-	-	176	-	3	1,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**261**	**-**	**21**	**8,1%**	**-**	**-**	**-**	**-**	**21**	**-**	**-**	**78,2%**	**-**
Planning and Development	261	-	21	8,1%	-	-	-	-	21	-	-	78,2%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**280 503**	**256 676**	**40 933**	**14,6%**	**50 575**	**18,0%**	**26 490**	**10,3%**	**117 998**	**46,0%**	**33 286**	**66,1%**	**(20,4%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	264 362	250 375	38 294	14,5%	51 646	19,5%	26 490	10,6%	116 429	46,5%	30 764	67,0%	(13,9%)
Waste Water Management	16 141	6 301	2 640	16,4%	(1 071)	(6,6%)	-	-	1 569	24,9%	2 522	57,0%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**875 855**	**884 842**	**(7 859 860)**	**(897,4%)**	**9 052 323**	**1 033,5%**	**562 817**	**63,6%**	**1 755 280**	**198,4%**	**305 891**	**142,4%**	**84,0%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	32 097	43 198	(94 265)	(293,7%)	94 002	292,9%	(301)	(,7%)	(565)	(1,3%)	470	13,4%	(164,1%)
Other revenue	680	706	151	22,3%	131	19,3%	190	26,9%	473	67,0%	1 221	263,1%	(84,4%)
Transfers and Subsidies - Operational	530 893	530 893	(7 775 071)	(1 464,5%)	8 802 801	1 658,1%	546 826	103,0%	1 574 556	296,6%	401 309	202,4%	36,3%
Transfers and Subsidies - Capital	301 278	299 137	(5 158)	(1,7%)	138 012	45,8%	-	-	132 854	44,4%	(104 531)	42,4%	(100,0%)
Interest	10 908	10 908	14 483	132,8%	17 377	159,3%	16 103	147,6%	47 963	439,7%	7 422	219,2%	117,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(546 338)**	**(582 634)**	**(191 754)**	**35,1%**	**285 677**	**(52,3%)**	**(10 480)**	**1,8%**	**83 443**	**(14,3%)**	**(12 789)**	**17,0%**	**(18,1%)**
Suppliers and employees	(526 338)	(570 691)	(191 754)	36,4%	285 677	(54,3%)	(10 480)	1,8%	83 443	(14,6%)	(12 789)	17,4%	(18,1%)
Finance charges	-	(243)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 000)	(11 700)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**329 517**	**302 207**	**(8 051 614)**	**(2 443,5%)**	**9 338 001**	**2 833,8%**	**552 337**	**182,8%**	**1 838 723**	**608,4%**	**293 102**	**440,9%**	**88,4%**
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	**(324 288)**	**(295 978)**	**8**	**-**	**(7)**	**-**	**-**	**-**	**1**	**-**	**1**	**-**	**(100,0%)**
Capital assets	(324 288)	(295 978)	8	-	(7)	-	-	-	1	-	1	-	(100,0%)
Net Cash from/(used) Investing Activities	**(324 288)**	**(295 978)**	**8**	**-**	**(7)**	**-**	**-**	**-**	**1**	**-**	**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**	**6 230**	**(8 051 606)**	**(153 965,1%)**	**9 337 994**	**178 563,8%**	**552 337**	**8 866,2%**	**1 838 724**	**29 515,6%**	**293 103**	**(6 330,6%)**	**88,4%**
Cash/cash equivalents at the year begin:	54 099	4 201	62 430	115,4%	(7 989 176)	(14 767,8%)	1 300 982	30 966,5%	62 430	1 486,0%	755 270	-	72,3%
Cash/cash equivalents at the year end:	**59 328**	**10 431**	**(7 989 176)**	**(13 466,1%)**	**1 300 982**	**2 192,9%**	**1 853 318**	**17 767,6%**	**1 853 318**	**17 767,6%**	**1 048 373**	**2 792,8%**	**76,8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 347	1,6%	15 844	3,9%	3 709	,9%	382 979	93,7%	408 879	55,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 349	1,5%	2 888	3,2%	946	1,0%	85 423	94,3%	90 605	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	2,4%	62	4,9%	31	2,4%	1 154	90,2%	1 279	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 558	2,8%	10 901	5,6%	5 352	2,7%	174 024	88,9%	195 836	26,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(151)	(,4%)	(754)	(1,9%)	(163)	(,4%)	40 768	102,7%	39 700	5,4%	-	-	-	-
Total By Income Source	**13 134**	**1,8%**	**28 941**	**3,9%**	**9 875**	**1,3%**	**684 349**	**92,9%**	**736 299**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 421	3,3%	6 723	9,1%	1 355	1,8%	63 173	85,7%	73 672	10,0%	-	-	-	-
Commercial	990	1,6%	2 225	3,5%	763	1,2%	58 977	93,7%	62 955	8,6%	-	-	-	-
Households	9 345	1,6%	18 975	3,3%	7 540	1,3%	547 828	93,9%	583 688	79,3%	-	-	-	-
Other	378	2,4%	1 018	6,4%	217	1,4%	14 371	89,9%	15 985	2,2%	-	-	-	-
Total By Customer Group	**13 134**	**1,8%**	**28 941**	**3,9%**	**9 875**	**1,3%**	**684 349**	**92,9%**	**736 299**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 504	19,1%	879	6,7%	3 772	28,7%	5 971	45,5%	13 126	6,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 008	6,6%	2 052	1,0%	(20)	-	181 351	92,3%	196 390	93,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 512**	**7,4%**	**2 931**	**1,4%**	**3 752**	**1,8%**	**187 322**	**89,4%**	**209 517**	**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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**2 480 656**	**2 585 852**	**790 347**	**31,9%**	**706 974**	**28,5%**	**603 340**	**23,3%**	**2 100 661**	**81,2%**	**549 211**	**77,5%**	**9,9%**
Exchange Revenue													
Service charges - Electricity	870 387	899 298	268 284	30,8%	219 699	25,2%	212 388	23,6%	700 371	77,9%	190 100	71,3%	11,7%
Service charges - Water	237 040	237 166	59 430	25,1%	58 750	24,8%	59 068	24,9%	177 248	74,7%	53 518	75,0%	10,4%
Service charges - Waste Water Management	142 375	157 485	36 140	25,4%	35 682	25,1%	35 640	22,6%	107 462	68,2%	33 390	65,4%	6,7%
Service charges - Waste Management	114 957	114 957	28 599	24,9%	27 949	24,3%	28 423	24,7%	84 972	73,9%	26 984	74,1%	5,3%
Sale of Goods and Rendering of Services	14 166	4 757	1 449	10,2%	2 480	17,5%	2 141	45,0%	6 070	127,6%	2 130	37,0%	,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	993	3 486	882	88,8%	714	71,9%	757	21,7%	2 353	67,5%	1 029	313,3%	(26,4%)
Interest earned from Current and Non Current Assets	5 592	5 592	1 044	18,7%	1 211	21,7%	1 606	28,7%	3 861	69,1%	901	28,8%	78,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	11 643	11 643	2 797	24,0%	2 578	22,1%	2 558	22,0%	7 932	68,1%	2 513	72,6%	1,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 355	1 355	145	10,7%	235	17,4%	172	12,7%	553	40,8%	68	53,5%	152,6%
Non-Exchange Revenue													
Property rates	389 490	429 565	115 444	29,6%	107 276	27,5%	107 430	25,0%	330 151	76,9%	97 924	76,1%	9,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 601	7 601	928	12,2%	1 242	16,3%	808	10,6%	2 978	39,2%	1 393	72,7%	(42,0%)
Licences or permits	36	36	4	10,9%	7	19,4%	34	94,4%	45	124,7%	15	95,9%	132,2%
Transfer and subsidies - Operational	676 118	704 007	274 097	40,5%	247 862	36,7%	150 789	21,4%	672 749	95,6%	139 656	92,9%	8,0%
Interest	3 147	3 147	1 242	39,5%	1 291	41,0%	1 376	43,7%	3 909	124,2%	1 165	111,3%	18,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 757	5 757	(138)	(2,4%)	(4)	(,1%)	149	2,6%	7	,1%	(1 576)	69,2%	(109,4%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 617 460**	**2 675 259**	**642 167**	**24,5%**	**709 691**	**27,1%**	**622 931**	**23,3%**	**1 974 789**	**73,8%**	**559 906**	**59,9%**	**11,3%**
Employee related costs	721 546	705 382	165 324	22,9%	187 323	26,0%	217 316	30,8%	569 963	80,8%	166 854	69,0%	30,2%
Remuneration of councillors	27 443	28 443	7 061	25,7%	8 549	31,2%	7 406	26,0%	23 017	80,9%	11 857	91,2%	(37,5%)
Bulk purchases - electricity	700 497	690 815	180 698	25,8%	160 553	22,9%	155 045	22,4%	496 296	71,8%	129 414	63,6%	19,8%
Inventory consumed	138 267	139 344	53 747	38,9%	58 758	42,5%	56 063	40,2%	168 568	121,0%	42 063	69,8%	33,3%
Debt impairment	200 548	210 548	-	-	4 444	2,2%	22 704	10,8%	27 147	12,9%	-	-	(100,0%)
Depreciation and amortisation	352 716	350 716	97 539	27,7%	118 251	33,5%	78 477	22,4%	294 267	83,9%	92 870	73,6%	(15,5%)
Interest	30 300	30 300	6 715	22,2%	6 324	20,9%	7 417	24,5%	20 457	67,5%	8 258	76,7%	(10,2%)
Contracted services	202 112	290 940	77 260	38,2%	90 180	44,6%	78 646	27,0%	246 087	84,6%	65 885	65,4%	19,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	85 659	12 871	13,7%	5 226	5,6%	8 963	10,5%	27 061	31,6%	8 653	52,7%	3,6%
Operational costs	150 372	143 112	40 951	27,2%	70 083	46,6%	(9 107)	(6,4%)	101 927	71,2%	34 048	54,4%	(126,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	1	-	1	-	4	-	(85,7%)
Surplus/(Deficit)	**(136 803)**	**(89 408)**	**148 180**	**-**	**(2 717)**	**-**	**(19 590)**	**-**	**125 872**	**-**	**(10 695)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	162 376	141 307	13 939	8,6%	39 596	24,4%	29 144	20,6%	82 679	58,5%	20 729	49,2%	40,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 573**	**51 900**	**162 119**		**36 879**		**9 554**		**208 551**		**10 033**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**25 573**	**51 900**	**162 119**		**36 879**		**9 554**		**208 551**		**10 033**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 573**	**51 900**	**162 119**		**36 879**		**9 554**		**208 551**		**10 033**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 573**	**51 900**	**162 119**		**36 879**		**9 554**		**208 551**		**10 033**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**173 486**	**157 452**	**13 074**	**7,5%**	**41 148**	**23,7%**	**28 771**	**18,3%**	**82 994**	**52,7%**	**31 115**	**56,0%**	**(7,5%)**
National Government	151 580	139 549	12 016	7,9%	37 690	24,9%	25 044	17,9%	74 750	53,6%	34 239	57,0%	(26,9%)
Provincial Government	10 796	1 758	105	1,0%	426	3,9%	1 279	72,7%	1 810	102,9%	1 634	12,9%	(21,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**162 376**	**141 307**	**12 121**	**7,5%**	**38 116**	**23,5%**	**26 323**	**18,6%**	**76 560**	**54,2%**	**35 873**	**53,3%**	**(26,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 110	16 145	954	8,6%	3 032	27,3%	2 448	15,2%	6 434	39,8%	(4 759)	89,6%	(151,5%)
Capital Expenditure Functional	**173 486**	**157 452**	**13 074**	**7,5%**	**41 148**	**23,7%**	**28 771**	**18,3%**	**82 994**	**52,7%**	**32 699**	**56,7%**	**(12,0%)**
Municipal governance and administration	**3 250**	**5 457**	**460**	**14,2%**	**1 987**	**61,1%**	**914**	**16,8%**	**3 362**	**61,6%**	**(6 314)**	**168,3%**	**(114,5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	(8 473)	612,0%	(100,0%)
Finance and administration	3 250	5 457	460	14,2%	1 987	61,1%	914	16,8%	3 362	61,6%	2 159	28,4%	(57,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 231**	**13 610**	**2 286**	**11,3%**	**4 135**	**20,4%**	**3 056**	**22,5%**	**9 477**	**69,6%**	**3 702**	**51,9%**	**(17,5%)**
Community and Social Services	696	956	144	20,7%	188	27,0%	562	58,8%	894	93,5%	41	30,5%	1 258,6%
Sport And Recreation	19 035	12 035	2 142	11,3%	3 605	18,9%	2 415	20,1%	8 162	67,8%	3 381	53,1%	(28,6%)
Public Safety	-	120	-	-	74	-	-	-	74	61,6%	-	-	-
Housing	500	500	-	-	268	53,7%	79	15,8%	348	69,5%	280	35,0%	(71,8%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**56 081**	**67 720**	**1 326**	**2,4%**	**26 095**	**46,5%**	**9 197**	**13,6%**	**36 618**	**54,1%**	**11 891**	**58,8%**	**(22,7%)**
Planning and Development	30	98	-	-	55	181,9%	(134)	(137,9%)	(80)	(81,9%)	-	3,3%	(100,0%)
Road Transport	56 051	67 622	1 326	2,4%	26 040	46,5%	9 332	13,8%	36 698	54,3%	11 891	64,8%	(21,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**87 925**	**66 164**	**8 652**	**9,8%**	**8 041**	**9,1%**	**16 343**	**24,7%**	**33 036**	**49,9%**	**23 420**	**51,3%**	**(30,2%)**
Energy sources	23 644	26 995	-	-	2 180	9,2%	9 920	36,7%	12 099	44,8%	869	25,3%	1 042,0%
Water Management	52 191	37 565	8 494	16,3%	5 442	10,4%	5 698	15,2%	19 634	52,3%	22 134	62,4%	(74,3%)
Waste Water Management	12 000	1 000	158	1,3%	419	3,5%	226	22,6%	803	80,3%	418	17,5%	(45,9%)
Waste Management	90	604	-	-	-	-	499	82,6%	499	82,6%	-	-	(100,0%)
Other	**6 000**	**4 501**	**349**	**5,8%**	**890**	**14,8%**	**(739)**	**(16,4%)**	**501**	**11,1%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**2 467 034**	**2 480 949**	**1 523 137**	**61,7%**	**1 379 262**	**55,9%**	**881 162**	**35,5%**	**3 783 562**	**152,5%**	**1 025 424**	**146,0%**	**(14,1%)**
Property rates	386 136	367 775	341 167	88,4%	344 801	89,3%	42 369	11,5%	728 336	198,0%	147 735	106,2%	(71,3%)
Service charges	1 203 138	1 216 890	548 918	45,6%	602 056	50,0%	310 090	25,5%	1 461 064	120,1%	314 685	77,2%	(1,5%)
Other revenue	43 675	31 273	210 759	482,6%	92 955	212,8%	332 246	1 062,4%	635 959	2 033,6%	502 102	4 154,8%	(33,8%)
Transfers and Subsidies - Operational	666 118	718 113	320 601	48,1%	302 060	45,3%	171 090	23,8%	793 752	110,5%	31 161	102,5%	449,0%
Transfers and Subsidies - Capital	162 376	141 307	99 939	61,5%	36 741	22,6%	24 534	17,4%	161 214	114,1%	29 343	76,7%	(16,4%)
Interest	5 591	5 592	1 754	31,4%	648	11,6%	834	14,9%	3 237	57,9%	398	11,9%	109,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 984 536)**	**(2 112 457)**	**(933 758)**	**47,1%**	**(733 745)**	**37,0%**	**(587 655)**	**27,8%**	**(2 255 157)**	**106,8%**	**(489 425)**	**78,2%**	**20,1%**
Suppliers and employees	(1 954 236)	(2 082 157)	(916 959)	46,9%	(717 014)	36,7%	(587 655)	28,2%	(2 221 628)	106,7%	(488 258)	77,7%	20,4%
Finance charges	(30 300)	(30 300)	(16 799)	55,4%	(16 731)	55,2%	-	-	(33 530)	110,7%	(1 167)	105,5%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**482 499**	**368 492**	**589 379**	**122,2%**	**645 518**	**133,8%**	**293 508**	**79,7%**	**1 528 404**	**414,8%**	**535 999**	**561,2%**	**(45,2%)**
Cash Flow from Investing Activities													
Receipts	**10 000**	**20 000**	**5**	**-**	**10**	**,1%**	**4**	**-**	**19**	**,1%**	**611**	**38,6%**	**(99,4%)**
Proceeds on disposal of PPE	10 000	20 000	5	-	10	,1%	4	-	19	,1%	611	38,6%	(99,4%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(173 486)**	**(157 452)**	**(36 196)**	**20,9%**	**(42 743)**	**24,6%**	**(28 849)**	**18,3%**	**(107 789)**	**68,5%**	**(43 300)**	**68,3%**	**(33,4%)**
Capital assets	(173 486)	(157 452)	(36 196)	20,9%	(42 743)	24,6%	(28 849)	18,3%	(107 789)	68,5%	(43 300)	68,3%	(33,4%)
Net Cash from/(used) Investing Activities	**(163 486)**	**(137 452)**	**(36 192)**	**22,1%**	**(42 733)**	**26,1%**	**(28 845)**	**21,0%**	**(107 770)**	**78,4%**	**(42 689)**	**70,9%**	**(32,4%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(32 986)**	**(32 986)**	**(14 392)**	**43,6%**	**(14 177)**	**43,0%**	**-**	**-**	**(28 569)**	**86,6%**	**(2 418)**	**58,2%**	**(100,0%)**
Repayment of borrowing	(32 986)	(32 986)	(14 392)	43,6%	(14 177)	43,0%	-	-	(28 569)	86,6%	(2 418)	58,2%	(100,0%)
Net Cash from/(used) Financing Activities	**(32 986)**	**(32 986)**	**(14 392)**	**43,6%**	**(14 177)**	**43,0%**	**-**	**-**	**(28 569)**	**86,6%**	**(2 418)**	**58,2%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**286 026**	**198 054**	**538 795**	**188,4%**	**588 608**	**205,8%**	**264 663**	**133,6%**	**1 392 066**	**702,9%**	**490 892**	**2 720,2%**	**(46,1%)**
Cash/cash equivalents at the year begin:	65 648	26 386	29 721	45,3%	564 834	860,4%	1 153 442	4 371,4%	29 721	112,6%	1 163 744	99,1%	(,9%)
Cash/cash equivalents at the year end:	351 674	224 440	564 834	160,6%	1 153 442	328,0%	1 418 104	631,8%	1 418 104	631,8%	1 654 636	2 274,3%	(14,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 949	3,5%	15 903	2,2%	12 178	1,7%	664 142	92,6%	717 172	33,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 659	61,6%	2 250	3,3%	1 290	1,9%	23 001	33,2%	69 200	3,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 324	9,1%	13 958	4,2%	8 454	2,5%	279 261	84,1%	331 996	15,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 787	1,9%	31 403	4,7%	8 389	1,3%	611 123	92,1%	663 703	30,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 269	3,5%	6 737	1,9%	6 281	1,8%	320 361	92,7%	345 647	16,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	472	9,0%	308	5,9%	189	3,6%	4 248	81,4%	5 216	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	961	3,5%	783	2,8%	715	2,6%	25 380	91,2%	27 838	1,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 282)	254,7%	289	(3,6%)	1 107	(13,9%)	10 923	(137,2%)	(7 963)	(,4%)	-	-	-	-
Total By Income Source	**104 137**	**4,8%**	**71 630**	**3,3%**	**38 603**	**1,8%**	**1 938 438**	**90,0%**	**2 152 808**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(612)	(3,2%)	1 025	5,3%	1 358	7,1%	17 418	90,8%	19 190	,9%	-	-	-	-
Commercial	40 222	27,3%	5 121	3,5%	3 848	2,6%	98 292	66,6%	147 483	6,9%	-	-	-	-
Households	64 523	3,2%	65 463	3,3%	33 377	1,7%	1 822 532	91,8%	1 985 895	92,2%	-	-	-	-
Other	4	1,8%	20	8,5%	20	8,5%	196	81,2%	241	-	-	-	-	-
Total By Customer Group	**104 137**	**4,8%**	**71 630**	**3,3%**	**38 603**	**1,8%**	**1 938 438**	**90,0%**	**2 152 808**	**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	54 979	16,7%	57 638	17,5%	58 422	17,7%	158 219	48,1%	329 258	52,6%
Bulk Water	42 337	14,6%	-	-	27 454	9,5%	220 499	76,0%	290 290	46,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 078	100,0%	-	-	-	-	-	-	1 078	,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	64	1,2%	20	,4%	-	-	5 231	98,4%	5 314	,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**98 458**	**15,7%**	**57 658**	**9,2%**	**85 876**	**13,7%**	**383 948**	**61,3%**	**625 940**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**131 416**	**138 348**	**37 112**	**28,2%**	**35 829**	**27,3%**	**32 116**	**23,2%**	**105 056**	**75,9%**	**34 397**	**98,9%**	**(6,6%)**
Exchange Revenue													
Service charges - Electricity	21 196	18 384	4 587	21,6%	4 910	23,2%	4 795	26,1%	14 292	77,7%	5 325	117,6%	(9,9%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 105	2 596	665	31,6%	696	33,1%	685	26,4%	2 046	78,8%	499	61,9%	37,3%
Sale of Goods and Rendering of Services	331	269	73	21,9%	105	31,8%	137	50,8%	315	116,9%	56	78,8%	144,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 549	1 889	315	8,9%	452	12,7%	343	18,2%	1 110	58,7%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	1 169	1 667	654	55,9%	431	36,8%	105	6,3%	1 190	71,3%	403	90,0%	(73,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 726	1 083	397	23,0%	324	18,8%	367	33,9%	1 089	100,6%	443	103,8%	(17,0%)
Licence and permits	2 066	2 591	612	29,6%	526	25,5%	558	21,5%	1 696	65,5%	543	81,2%	2,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	850	71	48	5,6%	22	2,6%	36	50,4%	105	149,6%	689	110,8%	(94,8%)
Non-Exchange Revenue													
Property rates	47 567	49 680	11 145	23,4%	11 131	23,4%	10 949	22,0%	33 225	66,9%	9 395	62,7%	16,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 004	703	135	13,5%	216	21,6%	248	35,3%	600	85,3%	289	122,5%	(14,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 303	53 241	17 130	37,0%	15 147	32,7%	11 956	22,5%	44 232	83,1%	14 874	130,3%	(19,6%)
Interest	3 549	6 173	1 352	38,1%	1 868	52,6%	1 936	31,4%	5 156	83,5%	1 882	80,7%	2,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**124 022**	**138 325**	**32 440**	**26,2%**	**35 495**	**28,6%**	**22 843**	**16,5%**	**90 778**	**65,6%**	**29 492**	**61,3%**	**(22,5%)**
Employee related costs	52 090	55 530	13 139	25,2%	15 121	29,0%	12 008	21,6%	40 268	72,5%	11 543	67,3%	4,0%
Remuneration of councillors	4 740	4 740	1 168	24,6%	1 182	24,9%	1 182	24,9%	3 532	74,5%	1 162	69,3%	1,7%
Bulk purchases - electricity	22 883	25 411	8 113	35,5%	4 593	20,1%	3 030	11,9%	15 736	61,9%	3 882	70,8%	(22,0%)
Inventory consumed	5 572	5 743	478	8,6%	345	6,2%	(687)	(12,0%)	136	2,4%	1 118	64,8%	(161,5%)
Debt impairment	2 852	2 852	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 332	9 332	2 093	22,4%	2 088	22,4%	1 447	15,5%	5 629	60,3%	4 419	44,8%	(67,2%)
Interest	-	-	(1)	-	-	-	35	-	35	-	1	100,4%	2 419,2%
Contracted services	14 230	20 328	5 192	36,5%	6 419	45,1%	3 426	16,9%	15 038	74,0%	4 278	72,8%	(19,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	494	-	-	-	185	-	679	-	108	-	70,4%
Operational costs	12 322	14 388	1 763	14,3%	5 747	46,6%	2 216	15,4%	9 726	67,6%	2 980	64,2%	(25,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 393**	**24**	**4 672**	**-**	**334**	**-**	**9 273**	**-**	**14 278**	**-**	**4 905**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	31 858	48 858	11 349	35,6%	21 029	66,0%	11 085	22,7%	43 464	89,0%	4 954	14,1%	123,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 251**	**48 882**	**16 021**		**21 363**		**20 358**		**57 742**		**9 859**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**39 251**	**48 882**	**16 021**		**21 363**		**20 358**		**57 742**		**9 859**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 251**	**48 882**	**16 021**		**21 363**		**20 358**		**57 742**		**9 859**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 251**	**48 882**	**16 021**		**21 363**		**20 358**		**57 742**		**9 859**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**29 228**	**46 273**	**27 672**	**94,7%**	**16 173**	**55,3%**	**4 865**	**10,5%**	**48 709**	**105,3%**	**8 715**	**44,0%**	**(44,2%)**
National Government	27 703	42 485	27 672	99,9%	13 743	49,6%	4 782	11,3%	46 197	108,7%	7 035	40,9%	(32,0%)
Provincial Government	-	2 442	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 703**	**44 927**	**27 672**	**99,9%**	**13 743**	**49,6%**	**4 782**	**10,6%**	**46 197**	**102,8%**	**7 035**	**40,9%**	**(32,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 525	1 346	-	-	2 430	159,3%	83	6,1%	2 512	186,6%	1 680	107,2%	(95,1%)
Capital Expenditure Functional	**29 228**	**46 273**	**27 672**	**94,7%**	**16 173**	**55,3%**	**5 204**	**11,2%**	**49 049**	**106,0%**	**8 715**	**44,0%**	**(40,3%)**
Municipal governance and administration	**1 433**	**1 184**	**-**	**-**	**980**	**68,4%**	**65**	**5,5%**	**1 045**	**88,3%**	**202**	**30,3%**	**(67,9%)**
Executive and Council	-	-	-	-	76	-	-	-	76	-	-	-	-
Finance and administration	1 433	1 184	-	-	904	63,1%	65	5,5%	969	81,8%	202	30,8%	(67,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**92**	**162**	**-**	**-**	**18**	**19,8%**	**18**	**10,8%**	**36**	**22,1%**	**902**	**18,7%**	**(98,0%)**
Community and Social Services	92	137	-	-	-	-	18	12,8%	18	12,8%	15	5,5%	17,6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	887	19,2%	(100,0%)
Public Safety	-	25	-	-	18	-	-	-	18	73,0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 209**	**28 991**	**20 938**	**147,4%**	**8 086**	**56,9%**	**3 754**	**12,9%**	**32 778**	**113,1%**	**3 421**	**25,0%**	**9,7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 209	28 991	20 938	147,4%	8 086	56,9%	3 754	12,9%	32 778	113,1%	3 421	25,0%	9,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 494**	**13 494**	**6 733**	**49,9%**	**6 196**	**45,9%**	**1 028**	**7,6%**	**13 957**	**103,4%**	**4 164**	**65,0%**	**(75,3%)**
Energy sources	13 494	13 494	6 733	49,9%	6 196	45,9%	1 028	7,6%	13 957	103,4%	4 164	65,0%	(75,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**2 442**	**-**	**-**	**893**	**-**	**339**	**13,9%**	**1 232**	**50,5%**	**26**	**-**	**1 205,2%**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**149 138**	**172 630**	**(3 724)**	**(2,5%)**	**78 483**	**52,6%**	**72 115**	**41,8%**	**146 874**	**85,1%**	**13 065**	**5,3%**	**452,0%**
Property rates	38 373	39 744	(2 012)	(5,2%)	464	1,2%	421	1,1%	(1 127)	(2,8%)	(11 365)	(50,7%)	(103,7%)
Service charges	17 902	17 833	23 439	130,9%	80 310	448,6%	50 163	281,3%	153 912	863,1%	(1 630)	(19,3%)	(3 178,2%)
Other revenue	4 327	4 057	(1 313)	(30,4%)	38	,9%	41	1,0%	(1 234)	(30,4%)	(2 248)	(20,2%)	(101,8%)
Transfers and Subsidies - Operational	48 412	53 241	(17 888)	(37,0%)	(2 329)	(4,8%)	21 490	40,4%	1 273	2,4%	30 592	87,7%	(29,8%)
Transfers and Subsidies - Capital	31 858	48 858	(3 630)	(11,4%)	(0)	-	-	-	(3 630)	(7,4%)	-	-	-
Interest	8 268	8 897	(2 321)	(28,1%)	-	-	-	-	(2 321)	(26,1%)	(2 284)	(568,1%)	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(118 958)**	**(131 670)**	**(28 422)**	**23,9%**	**(36 198)**	**30,4%**	**(21 823)**	**16,6%**	**(86 443)**	**65,7%**	**(59)**	**,1%**	**36 996,1%**
Suppliers and employees	(118 958)	(131 670)	(28 422)	23,9%	(36 198)	30,4%	(21 823)	16,6%	(86 443)	65,7%	(59)	,1%	36 996,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**30 181**	**40 960**	**(32 147)**	**(106,5%)**	**42 285**	**140,1%**	**50 293**	**122,8%**	**60 431**	**147,5%**	**13 007**	**13,7%**	**286,7%**
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	**(33 612)**	**(53 354)**	**(3 328)**	**9,9%**	**(11 871)**	**35,3%**	**(5 064)**	**9,5%**	**(20 263)**	**38,0%**	-	-	**(100,0%)**
Capital assets	(33 612)	(53 354)	(3 328)	9,9%	(11 871)	35,3%	(5 064)	9,5%	(20 263)	38,0%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(33 612)**	**(53 354)**	**(3 328)**	**9,9%**	**(11 871)**	**35,3%**	**(5 064)**	**9,5%**	**(20 263)**	**38,0%**	-	-	**(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)**	**(12 394)**	**(35 475)**	**1 033,8%**	**30 414**	**(886,3%)**	**45 229**	**(364,9%)**	**40 168**	**(324,1%)**	**13 007**	**(171 397,9%)**	**247,7%**
Cash/cash equivalents at the year begin:	21 791	17 013	21 645	99,3%	(26 556)	(121,9%)	2 958	17,4%	21 645	127,2%	(1 096)	,8%	(369,8%)
Cash/cash equivalents at the year end:	**18 359**	**4 620**	**(35 715)**	**(194,5%)**	**3 247**	**17,7%**	**47 657**	**1 031,6%**	**47 657**	**1 031,6%**	**11 647**	**398,9%**	**309,2%**

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	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 128	9,7%	1 377	11,9%	385	3,3%	8 714	75,1%	11 605	12,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 673	7,4%	3 875	7,8%	1 855	3,8%	39 972	81,0%	49 375	51,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	182	4,0%	251	5,6%	111	2,5%	3 967	88,0%	4 510	4,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	89	7,6%	102	8,8%	40	3,5%	930	80,1%	1 161	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	979	3,3%	1 579	5,3%	885	3,0%	26 187	88,4%	29 631	30,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(90)	154,5%	(561)	960,3%	-	-	593	(1 014,8%)	(58)	(,1%)	-	-	-	-
Total By Income Source	**5 961**	**6,2%**	**6 622**	**6,9%**	**3 277**	**3,4%**	**80 363**	**83,5%**	**96 222**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 800	8,5%	2 007	6,1%	1 214	3,7%	27 081	81,8%	33 101	34,4%	-	-	-	-
Commercial	737	16,4%	544	12,1%	159	3,5%	3 065	68,0%	4 504	4,7%	-	-	-	-
Households	885	4,5%	1 223	6,2%	546	2,7%	17 216	86,6%	19 870	20,7%	-	-	-	-
Other	1 539	4,0%	2 847	7,3%	1 359	3,5%	33 001	85,2%	38 747	40,3%	-	-	-	-
Total By Customer Group	**5 961**	**6,2%**	**6 622**	**6,9%**	**3 277**	**3,4%**	**80 363**	**83,5%**	**96 222**	**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	(493)	(11,4%)	1 465	33,8%	1 700	39,2%	1 663	38,4%	4 334	30,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(240)	(8,9%)	1 102	40,8%	620	23,0%	1 220	45,2%	2 702	19,0%
Auditor-General	(354)	(13,6%)	1 162	44,8%	1 107	42,7%	679	26,2%	2 594	18,2%
Other	(2 857)	(62,1%)	(1 953)	(42,5%)	433	9,4%	8 979	195,1%	4 601	32,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(3 943)**	**(27,7%)**	**1 775**	**12,5%**	**3 859**	**27,1%**	**12 540**	**88,1%**	**14 231**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**203 167**	**184 655**	**64 703**	**31,8%**	**55 541**	**27,3%**	**46 041**	**24,9%**	**166 286**	**90,1%**	**43 002**	**73,1%**	**7,1%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 063	2 063	4 025	195,1%	(3 258)	(157,9%)	385	18,6%	1 152	55,8%	332	50,8%	15,7%
Sale of Goods and Rendering of Services	1 197	415	89	7,4%	108	9,0%	372	89,6%	568	136,8%	21	4,8%	1 631,3%
Agency services	150	180	266	177,5%	197	131,3%	(204)	(113,3%)	259	144,0%	318	-	(164,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 327	3 490	743	56,0%	821	61,9%	495	14,2%	2 060	59,0%	396	66,4%	24,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21	22	3	13,5%	6	31,0%	10	44,2%	19	86,7%	(1 553)	327,8%	(100,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	34	-	-	-	-	831	2 451,9%	831	2 451,9%	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	45 039	45 039	645	1,4%	18 754	41,6%	15 179	33,7%	34 579	76,8%	11 576	75,7%	31,1%
Surcharges and Taxes	23 655	0	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	1 642	7	1,2%	(25)	(4,1%)	48	2,9%	30	1,8%	2	1,5%	1 902,3%
Licences or permits	2 250	1 351	10	,5%	(103)	(4,6%)	1 011	74,8%	919	68,0%	125	14,4%	707,3%
Transfer and subsidies - Operational	126 866	129 280	51 209	40,4%	41 858	33,0%	31 328	24,2%	124 396	96,2%	31 784	92,7%	(1,4%)
Interest	-	1 139	7 705	-	(2 820)	-	(3 416)	(299,8%)	1 469	129,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	2	-	2	-	4	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**172 696**	**205 333**	**36 544**	**21,2%**	**34 090**	**19,7%**	**61 903**	**30,1%**	**132 538**	**64,5%**	**42 915**	**61,2%**	**44,2%**
Employee related costs	31 034	32 834	11 524	37,1%	6 307	20,3%	23 313	71,0%	41 144	125,3%	8 172	62,3%	185,3%
Remuneration of councillors	12 707	11 000	2 107	16,6%	-	-	7 425	67,5%	9 532	86,7%	4 120	82,0%	80,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	210	374	-	-	40	19,3%	274	73,2%	314	84,0%	41	29,0%	569,1%
Debt impairment	-	26 776	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 020	31 020	4 217	10,3%	4 430	10,8%	9 048	29,2%	17 694	57,0%	4 761	45,5%	90,1%
Interest	7 386	5 964	2 338	31,7%	455	6,2%	411	6,9%	3 203	53,7%	394	40,5%	4,1%
Contracted services	34 361	56 484	8 373	24,4%	15 984	46,5%	13 351	23,6%	37 707	66,8%	18 074	80,2%	(26,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	45 977	40 882	7 986	17,4%	6 874	15,0%	8 083	19,8%	22 942	56,1%	7 354	52,1%	9,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**30 471**	**(20 678)**	**28 159**	**-**	**21 452**	**-**	**(15 862)**	**-**	**33 748**	**-**	**87**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	24 921	36 171	3 973	15,9%	10 089	40,5%	451	1,2%	14 513	40,1%	7 098	55,5%	(93,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**55 392**	**15 493**	**32 131**		**31 541**		**(15 411)**		**48 261**		**7 185**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**55 392**	**15 493**	**32 131**		**31 541**		**(15 411)**		**48 261**		**7 185**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**55 392**	**15 493**	**32 131**		**31 541**		**(15 411)**		**48 261**		**7 185**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**55 392**	**15 493**	**32 131**		**31 541**		**(15 411)**		**48 261**		**7 185**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**36 051**	**50 104**	**2 835**	**7,9%**	**13 142**	**36,5%**	**4 956**	**9,9%**	**20 933**	**41,8%**	**2 373**	**39,3%**	**108,8%**
National Government	24 921	26 921	-	-	12 146	48,7%	192	,7%	12 338	45,8%	2 373	59,8%	(91,9%)
Provincial Government	-	11 250	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 921**	**38 171**	**-**	**-**	**12 146**	**48,7%**	**192**	**,5%**	**12 338**	**32,3%**	**2 373**	**59,8%**	**(91,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 130	11 933	2 835	25,5%	995	8,9%	4 765	39,9%	8 595	72,0%	-	16,1%	(100,0%)
Capital Expenditure Functional	**43 381**	**56 434**	**2 924**	**6,7%**	**13 444**	**31,0%**	**5 462**	**9,7%**	**21 830**	**38,7%**	**3 590**	**32,7%**	**52,2%**
Municipal governance and administration	**1 850**	**1 850**	**78**	**4,2%**	**54**	**2,9%**	**928**	**50,2%**	**1 060**	**57,3%**	**1 158**	**31,9%**	**(19,8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	91,8%	-
Finance and administration	1 850	1 850	78	4,2%	54	2,9%	928	50,2%	1 060	57,3%	1 158	31,9%	(19,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 121**	**39 924**	**2 847**	**7,5%**	**13 324**	**35,0%**	**4 600**	**11,5%**	**20 770**	**52,0%**	**2 419**	**35,0%**	**90,2%**
Planning and Development	38 121	39 924	2 847	7,5%	13 324	35,0%	4 600	11,5%	20 770	52,0%	2 419	35,0%	90,2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 410**	**14 660**	**-**	**-**	**66**	**1,9%**	**(66)**	**(,5%)**	**-**	**-**	**13**	**6,6%**	**(593,4%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 410	14 660	-	-	66	1,9%	(66)	(,5%)	-	-	13	6,6%	(593,4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**249 741**	**269 800**	**9 047**	**3,6%**	**7 604**	**3,0%**	**5 719**	**2,1%**	**22 370**	**8,3%**	**19 762**	**10,3%**	**(71,1%)**
Property rates	45 039	46 178	2 828	6,3%	6 068	13,5%	6 616	14,3%	15 511	33,6%	15 663	40,5%	(57,8%)
Service charges	2 063	2 063	47	2,3%	101	4,9%	86	4,2%	234	11,4%	106	14,4%	(18,2%)
Other revenue	55 617	49 917	5 544	10,0%	650	1,2%	(1 400)	(2,8%)	4 795	9,6%	3 739	8,9%	(137,4%)
Transfers and Subsidies - Operational	120 775	131 982	-	-	-	-	-	-	-	-	-	1,9%	-
Transfers and Subsidies - Capital	24 921	36 171	-	-	-	-	-	-	-	-	-	-	-
Interest	1 327	3 490	628	47,3%	785	59,2%	416	11,9%	1 829	52,4%	254	45,6%	63,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(108 509)**	**(187 439)**	**(14 595)**	**13,5%**	**(13 977)**	**12,9%**	**(10 369)**	**5,5%**	**(38 942)**	**20,8%**	**(6 481)**	**7,8%**	**60,0%**
Suppliers and employees	(108 509)	(187 439)	(14 088)	13,0%	(12 561)	11,6%	(9 548)	5,1%	(36 197)	19,3%	(5 832)	7,1%	63,7%
Finance charges	-	-	(507)	-	(1 416)	-	(821)	-	(2 744)	-	(649)	54,1%	26,5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**141 231**	**82 361**	**(5 548)**	**(3,9%)**	**(6 374)**	**(4,5%)**	**(4 650)**	**(5,6%)**	**(16 572)**	**(20,1%)**	**13 281**	**92,2%**	**(135,0%)**
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	**-**	**-**	**(3 410)**	**-**	**(10 394)**	**-**	**(2 762)**	**-**	**(16 566)**	**-**	**(2 759)**	**46,7%**	**,1%**
Capital assets	-	-	(3 410)	-	(10 394)	-	(2 762)	-	(16 566)	-	(2 759)	46,7%	,1%
Net Cash from/(used) Investing Activities	**-**	**-**	**(3 410)**	**-**	**(10 394)**	**-**	**(2 762)**	**-**	**(16 566)**	**-**	**(2 759)**	**46,7%**	**,1%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**(2 598)**	**-**	**(1 299)**	**-**	**(3 897)**	**-**	**(1 299)**	**-**	**-**
Repayment of borrowing	-	-	-	-	(2 598)	-	(1 299)	-	(3 897)	-	(1 299)	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**(2 598)**	**-**	**(1 299)**	**-**	**(3 897)**	**-**	**(1 299)**	**-**	**-**
Net Increase/(Decrease) in cash held	**141 231**	**82 361**	**(8 959)**	**(6,3%)**	**(19 365)**	**(13,7%)**	**(8 711)**	**(10,6%)**	**(37 035)**	**(45,0%)**	**9 223**	**44,8%**	**(194,5%)**
Cash/cash equivalents at the year begin:	7 788	19 594	19 364	248,6%	10 635	136,6%	(8 730)	(44,6%)	19 364	98,8%	(18 237)	100,9%	(52,1%)
Cash/cash equivalents at the year end:	**149 019**	**101 955**	**10 635**	**7,1%**	**(8 730)**	**(5,9%)**	**(17 441)**	**(17,1%)**	**(17 441)**	**(17,1%)**	**(9 014)**	**30,3%**	**93,5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy 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	2 908	3,5%	2 551	3,1%	2 379	2,9%	75 562	90,6%	83 400	86,3%	(353)	(,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	153	1,8%	135	1,6%	128	1,5%	7 917	95,0%	8 334	8,6%	10	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	167	3,6%	162	3,5%	158	3,4%	4 177	89,5%	4 664	4,8%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	,1%	-	-	-	-	293	99,9%	294	,3%	(1)	(,3%)	-	-
Total By Income Source	**3 229**	**3,3%**	**2 848**	**2,9%**	**2 665**	**2,8%**	**87 950**	**91,0%**	**96 692**	**100,0%**	**(343)**	**(,4%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 234	3,9%	1 155	3,6%	1 118	3,5%	28 430	89,0%	31 936	33,0%	(219)	(,7%)	-	-
Commercial	972	4,3%	812	3,6%	697	3,1%	20 281	89,1%	22 763	23,5%	(44)	(,2%)	-	-
Households	1 023	2,4%	881	2,1%	850	2,0%	39 239	93,4%	41 993	43,4%	(80)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 229**	**3,3%**	**2 848**	**2,9%**	**2 665**	**2,8%**	**87 950**	**91,0%**	**96 692**	**100,0%**	**(343)**	**(,4%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 095	41,3%	508	10,0%	79	1,5%	2 395	47,2%	5 077	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 095**	**41,3%**	**508**	**10,0%**	**79**	**1,5%**	**2 395**	**47,2%**	**5 077**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**329 787**	**355 178**	**102 196**	**31,0%**	**86 453**	**26,2%**	**68 976**	**19,4%**	**257 625**	**72,5%**	**68 837**	**77,6%**	**,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	35 157	35 157	4 073	11,6%	6 659	18,9%	4 911	14,0%	15 642	44,5%	5 652	59,2%	(13,1%)
Service charges - Waste Water Management	9 855	9 855	670	6,8%	2 440	24,8%	1 866	18,9%	4 976	50,5%	1 384	59,9%	34,8%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	404	404	15	3,8%	-	-	7	1,7%	22	5,5%	34	58,9%	(80,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 372	23 372	2 606	11,1%	1 346	5,8%	978	4,2%	4 929	21,1%	5 536	85,2%	(82,3%)
Interest earned from Current and Non Current Assets	7 503	7 503	2 104	28,0%	1 685	22,5%	1 608	21,4%	5 397	71,9%	2 678	96,7%	(40,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	58	58	6	10,7%	6	10,7%	6	10,7%	19	32,2%	6	32,8%	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 850	10 853	87	,8%	181	1,7%	252	2,3%	521	4,8%	48	71,8%	426,2%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	26	-	-	-	26	-	-	-	-
Transfer and subsidies - Operational	242 590	267 978	92 635	38,2%	74 109	30,5%	59 348	22,1%	226 092	84,4%	53 499	79,7%	10,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**256 615**	**296 762**	**69 482**	**27,1%**	**94 462**	**36,8%**	**91 421**	**30,8%**	**255 365**	**86,1%**	**75 757**	**64,1%**	**20,7%**
Employee related costs	127 233	130 323	35 458	27,9%	39 227	30,8%	36 946	28,3%	111 631	85,7%	36 263	78,6%	1,9%
Remuneration of councillors	11 791	7 911	2 048	17,4%	2 737	23,2%	2 387	30,2%	7 173	90,7%	1 895	71,8%	26,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	15 000	15 000	6 198	41,3%	4 632	30,9%	9 772	65,1%	20 602	137,3%	5 974	67,4%	63,6%
Debt impairment	8 678	8 678	(8 098)	(93,3%)	-	-	8 098	93,3%	-	-	-	-	(100,0%)
Depreciation and amortisation	18 630	18 613	4 895	26,3%	5 210	28,0%	5 212	28,0%	15 317	82,3%	4 264	71,4%	22,2%
Interest	97	77	99	101,9%	437	448,2%	411	533,5%	947	1 228,8%	59	99,0%	591,9%
Contracted services	39 542	77 666	21 802	55,1%	29 918	75,7%	19 211	24,7%	70 931	91,3%	15 669	47,9%	22,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	83	-	-	-	-	-	83	-	37	-	(100,0%)
Operational costs	35 644	38 495	6 997	19,6%	12 302	34,5%	9 384	24,4%	28 682	74,5%	11 597	57,0%	(19,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**73 172**	**58 416**	**32 715**	**-**	**(8 009)**	**-**	**(22 445)**	**-**	**2 260**	**-**	**(6 920)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	129 316	128 999	-	-	-	-	30 786	23,9%	30 786	23,9%	-	7,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**202 488**	**187 416**	**32 715**		**(8 009)**		**8 341**		**33 046**		**(6 920)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**202 488**	**187 416**	**32 715**		**(8 009)**		**8 341**		**33 046**		**(6 920)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**202 488**	**187 416**	**32 715**		**(8 009)**		**8 341**		**33 046**		**(6 920)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**202 488**	**187 416**	**32 715**		**(8 009)**		**8 341**		**33 046**		**(6 920)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**113 267**	**113 464**	**29 256**	**25,8%**	**29 508**	**26,1%**	**25 011**	**22,0%**	**83 776**	**73,8%**	**31 134**	**68,7%**	**(19,7%)**
National Government	112 528	112 724	29 256	26,0%	29 150	25,9%	24 764	22,0%	83 170	73,8%	31 403	69,3%	(21,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	(272)	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**112 528**	**112 724**	**29 256**	**26,0%**	**29 150**	**25,9%**	**24 764**	**22,0%**	**83 170**	**73,8%**	**31 131**	**69,7%**	**(20,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	739	739	-	-	359	48,5%	247	33,5%	606	82,0%	4	8,4%	6 964,4%
Capital Expenditure Functional	**113 267**	**113 464**	**29 256**	**25,8%**	**29 508**	**26,1%**	**25 011**	**22,0%**	**83 776**	**73,8%**	**31 134**	**68,6%**	**(19,7%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**24**	**-**	**-**	**-**	**24**	**-**	**4**	**5,8%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	24	-	-	-	24	-	4	6,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**739**	**739**	**1 060**	**143,4%**	**-**	**-**	**-**	**-**	**1 060**	**143,4%**	**3 612**	**523,8%**	**(100,0%)**
Community and Social Services	739	739	1 060	143,4%	-	-	-	-	1 060	143,4%	3 612	523,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 957**	**10 616**	**9 048**	**130,1%**	**9 918**	**142,6%**	**12 994**	**122,4%**	**31 959**	**301,0%**	**-**	**11,4%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 957	10 616	9 048	130,1%	9 918	142,6%	12 994	122,4%	31 959	301,0%	-	11,4%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**105 571**	**102 108**	**19 149**	**18,1%**	**19 567**	**18,5%**	**12 018**	**11,8%**	**50 733**	**49,7%**	**27 518**	**71,2%**	**(56,3%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	75 589	72 847	15 323	20,3%	19 435	25,7%	9 819	13,5%	44 576	61,2%	25 758	97,2%	(61,9%)
Waste Water Management	29 982	29 261	3 826	12,8%	132	,4%	2 199	7,5%	6 157	21,0%	1 760	25,2%	24,9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**433 530**	**478 180**	**103 690**	**23,9%**	**15 327**	**3,5%**	**39 079**	**8,2%**	**158 096**	**33,1%**	**8 545**	**31,2%**	**357,3%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	41 133	43 581	180	,4%	55	,1%	-	-	235	,5%	221	5,6%	(100,0%)
Other revenue	12 855	29 983	109	,8%	214	1,7%	-	-	323	1,1%	88	70,6%	(100,0%)
Transfers and Subsidies - Operational	242 723	268 114	62 649	25,8%	12 002	4,9%	39 079	14,6%	113 730	42,4%	-	38,6%	(100,0%)
Transfers and Subsidies - Capital	129 316	128 999	36 000	27,8%	-	-	-	-	36 000	27,9%	-	-	-
Interest	7 503	7 503	4 752	63,3%	3 056	40,7%	-	-	7 809	104,1%	8 236	260,0%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(240 777)**	**(283 082)**	**47 254**	**(19,6%)**	**(46 015)**	**19,1%**	**(38 320)**	**13,5%**	**(37 082)**	**13,1%**	**(37 088)**	**37,4%**	**3,3%**
Suppliers and employees	(240 679)	(283 005)	47 254	(19,6%)	(46 015)	19,1%	(38 320)	13,5%	(37 082)	13,1%	(37 088)	37,4%	3,3%
Finance charges	(97)	(77)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**192 754**	**195 098**	**150 944**	**78,3%**	**(30 688)**	**(15,9%)**	**759**	**,4%**	**121 014**	**62,0%**	**(28 543)**	**21,4%**	**(102,7%)**
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	**(130 257)**	**(130 483)**	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(130 257)	(130 483)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(130 257)**	**(130 483)**	-	-	-	-	-	-	-	-	-	-	-
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**	**64 615**	**150 944**	**241,5%**	**(30 688)**	**(49,1%)**	**759**	**1,2%**	**121 014**	**187,3%**	**(28 543)**	**54,5%**	**(102,7%)**
Cash/cash equivalents at the year begin:	76 944	62 412	-	-	213 051	276,9%	182 363	292,2%	-	-	64 698	-	181,9%
Cash/cash equivalents at the year end:	**139 441**	**127 026**	**213 051**	**152,8%**	**182 363**	**130,8%**	**183 122**	**144,2%**	**183 122**	**144,2%**	**36 156**	**25,2%**	**406,5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 124	5,4%	5 049	12,9%	1 806	4,6%	30 131	77,0%	39 110	51,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	762	4,5%	1 599	9,5%	714	4,3%	13 706	81,7%	16 781	22,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	549	2,6%	512	2,4%	483	2,3%	19 600	92,7%	21 144	28,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30)	2,0%	(12)	,8%	(28)	1,9%	(1 406)	95,2%	(1 477)	(2,0%)	-	-	-	-
Total By Income Source	**3 405**	**4,5%**	**7 147**	**9,5%**	**2 974**	**3,9%**	**62 031**	**82,1%**	**75 557**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	269	2,1%	538	4,2%	256	2,0%	11 684	91,7%	12 747	16,9%	-	-	-	-
Commercial	214	5,3%	423	10,5%	219	5,4%	3 165	78,7%	4 022	5,3%	-	-	-	-
Households	1 950	3,7%	4 356	8,4%	2 096	4,0%	43 671	83,9%	52 073	68,9%	-	-	-	-
Other	972	14,5%	1 829	27,2%	403	6,0%	3 511	52,3%	6 715	8,9%	-	-	-	-
Total By Customer Group	**3 405**	**4,5%**	**7 147**	**9,5%**	**2 974**	**3,9%**	**62 031**	**82,1%**	**75 557**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 229	4,7%	5 420	8,0%	-	-	59 433	87,3%	68 082	53,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	654	5,7%	3 239	28,1%	151	1,3%	7 503	65,0%	11 548	9,0%
Auditor-General	350	19,6%	-	-	-	-	1 431	80,4%	1 780	1,4%
Other	4 619	9,9%	3 896	8,4%	2 034	4,4%	36 004	77,3%	46 554	36,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 852**	**6,9%**	**12 556**	**9,8%**	**2 186**	**1,7%**	**104 371**	**81,6%**	**127 964**	**100,0%**

Contact Details

Municipal Manager	Mr Thubelihle S Buthelezi	034 329 7287
Chief Financial Officer	Mr Zakhele 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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**238 603**	**238 603**	**85 079**	**35,7%**	**55 550**	**23,3%**	**48 101**	**20,2%**	**188 730**	**79,1%**	**64 464**	**76,9%**	**(25,4%)**
Exchange Revenue													
Service charges - Electricity	57 446	57 446	11 183	19,5%	10 943	19,0%	11 512	20,0%	33 638	58,6%	9 271	50,1%	24,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 589	3 589	778	21,7%	780	21,7%	780	21,7%	2 337	65,1%	814	79,9%	(4,2%)
Sale of Goods and Rendering of Services	272	272	21	7,7%	15	5,5%	42	15,4%	78	28,7%	29	24,7%	45,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 540	6 540	1 407	21,5%	1 409	21,5%	946	14,5%	3 762	57,5%	1 386	66,3%	(31,8%)
Interest earned from Current and Non Current Assets	3 100	3 100	406	13,1%	170	5,5%	183	5,9%	758	24,5%	159	36,3%	15,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 597	1 597	2 093	131,1%	(1 219)	(76,3%)	427	26,7%	1 301	81,5%	424	74,7%	,7%
Licence and permits	770	770	72	9,4%	89	11,6%	103	13,4%	265	34,4%	89	29,1%	15,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 942	9 942	147	1,5%	51	,5%	96	1,0%	294	3,0%	47	3,9%	103,3%
Non-Exchange Revenue													
Property rates	34 448	34 448	20 618	59,9%	4 620	13,4%	4 354	12,6%	29 591	85,9%	4 425	82,2%	(1,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 403	3 403	331	9,7%	620	18,2%	661	19,4%	1 612	47,4%	603	43,9%	9,5%
Licences or permits	1 309	1 309	260	19,9%	178	13,6%	245	18,7%	683	52,2%	252	47,0%	(2,5%)
Transfer and subsidies - Operational	112 224	112 224	46 687	41,6%	36 636	32,6%	27 837	24,8%	111 160	99,1%	46 026	88,6%	(39,5%)
Interest	3 964	3 964	1 060	26,7%	1 257	31,7%	839	21,2%	3 156	79,6%	986	76,1%	(14,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	16	-	-	-	78	-	94	-	(46)	-	(266,9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**237 120**	**235 693**	**49 618**	**20,9%**	**44 159**	**18,6%**	**48 242**	**20,5%**	**142 018**	**60,3%**	**41 717**	**58,1%**	**15,6%**
Employee related costs	88 010	88 010	21 370	24,3%	21 232	24,1%	21 644	24,6%	64 247	73,0%	20 133	72,6%	7,5%
Remuneration of councillors	10 370	9 370	1 862	18,0%	1 888	18,2%	2 954	31,5%	6 704	71,5%	1 997	65,4%	47,9%
Bulk purchases - electricity	50 446	50 446	15 949	31,6%	9 969	19,8%	9 425	18,7%	35 343	70,1%	8 153	64,6%	15,6%
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	7 099	7 099	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 506	18 506	-	-	-	-	-	-	-	-	-	-	-
Interest	1 282	1 562	2	,2%	113	8,8%	4	,3%	119	7,6%	1	,1%	483,5%
Contracted services	35 710	34 614	7 240	20,3%	5 968	16,7%	6 899	19,9%	20 106	58,1%	5 912	53,9%	16,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 282	4 282	-	-	167	3,9%	1 773	41,4%	1 940	45,3%	1 006	39,5%	76,2%
Operational costs	21 414	21 802	3 194	14,9%	4 822	22,5%	5 542	25,4%	13 559	62,2%	4 515	64,1%	22,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 483**	**2 911**	**35 461**	**-**	**11 391**	**-**	**(141)**	**-**	**46 711**	**-**	**22 747**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	28 260	28 260	12 027	42,6%	7 739	27,4%	5 345	18,9%	25 112	88,9%	13 255	91,3%	(59,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 743**	**31 171**	**47 488**		**19 130**		**5 204**		**71 823**		**36 002**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**29 743**	**31 171**	**47 488**		**19 130**		**5 204**		**71 823**		**36 002**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 743**	**31 171**	**47 488**		**19 130**		**5 204**		**71 823**		**36 002**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 743**	**31 171**	**47 488**		**19 130**		**5 204**		**71 823**		**36 002**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**24 581**	**24 581**	**11 063**	**45,0%**	**6 491**	**26,4%**	**4 787**	**19,5%**	**22 341**	**90,9%**	**24 378**	**72,4%**	**(80,4%)**
National Government	22 813	22 813	10 658	46,7%	6 491	28,5%	4 529	19,9%	21 678	95,0%	7 124	83,3%	(36,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	17 207	66,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 813**	**22 813**	**10 658**	**46,7%**	**6 491**	**28,5%**	**4 529**	**19,9%**	**21 678**	**95,0%**	**24 331**	**71,9%**	**(81,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 769	1 769	405	22,9%	-	-	258	14,6%	663	37,5%	47	96,8%	443,9%
Capital Expenditure Functional	**24 581**	**24 581**	**11 063**	**45,0%**	**6 491**	**26,4%**	**4 787**	**19,5%**	**22 341**	**90,9%**	**24 378**	**72,4%**	**(80,4%)**
Municipal governance and administration	**1 769**	**1 769**	**405**	**22,9%**	**-**	**-**	**258**	**14,6%**	**663**	**37,5%**	**47**	**96,8%**	**443,9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 769	1 769	405	22,9%	-	-	258	14,6%	663	37,5%	47	96,8%	443,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 071**	**16 071**	**7 963**	**49,5%**	**5 197**	**32,3%**	**4 529**	**28,2%**	**17 688**	**110,1%**	**21 929**	**70,6%**	**(79,3%)**
Planning and Development	16 071	16 071	7 963	49,5%	5 197	32,3%	4 529	28,2%	17 688	110,1%	4 723	128,4%	(4,1%)
Road Transport	-	-	-	-	-	-	-	-	-	-	17 207	60,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 742**	**6 742**	**2 696**	**40,0%**	**1 295**	**19,2%**	**-**	**-**	**3 990**	**59,2%**	**2 402**	**80,8%**	**(100,0%)**
Energy sources	6 742	6 742	2 696	40,0%	1 295	19,2%	-	-	3 990	59,2%	2 402	80,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**248 229**	**248 229**	**75 893**	**30,6%**	**22 013**	**8,9%**	**9 196**	**3,7%**	**107 103**	**43,1%**	**-**	**-**	**(100,0%)**
Property rates	28 488	28 488	1 779	6,2%	7 355	25,8%	4 706	16,5%	13 839	48,6%	-	-	(100,0%)
Service charges	48 926	48 926	8 634	17,6%	13 311	27,2%	9 144	18,7%	31 089	63,5%	-	-	(100,0%)
Other revenue	27 231	27 231	4 438	16,3%	(1 319)	(4,8%)	2 057	7,6%	5 177	19,0%	-	-	(100,0%)
Transfers and Subsidies - Operational	112 224	112 224	46 784	41,7%	-	-	(8 495)	(7,6%)	38 289	34,1%	-	-	(100,0%)
Transfers and Subsidies - Capital	28 260	28 260	12 607	44,6%	-	-	-	-	12 607	44,6%	-	-	-
Interest	3 100	3 100	1 651	53,3%	2 666	86,0%	1 785	57,6%	6 102	196,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(218 529)**	**(217 051)**	**(57 822)**	**26,5%**	**(51 653)**	**23,6%**	**(37 840)**	**17,4%**	**(147 315)**	**67,9%**	**(62 806)**	**98,2%**	**(39,8%)**
Suppliers and employees	(218 529)	(217 051)	(57 822)	26,5%	(51 653)	23,6%	(37 840)	17,4%	(147 315)	67,9%	(62 806)	98,2%	(39,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**29 700**	**31 178**	**18 071**	**60,8%**	**(29 640)**	**(99,8%)**	**(28 643)**	**(91,9%)**	**(40 212)**	**(129,0%)**	**(62 806)**	**(175,9%)**	**(54,4%)**
Cash Flow from Investing Activities													
Receipts	**6 243**	**6 243**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	6 243	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)**	**(28 268)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(28 268)	(28 268)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(22 026)**	**(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**	**9 152**	**18 071**	**235,5%**	**(29 640)**	**(386,2%)**	**(28 643)**	**(313,0%)**	**(40 212)**	**(439,4%)**	**(62 806)**	**(2 360,1%)**	**(54,4%)**
Cash/cash equivalents at the year begin:	24 700	24 700	-	-	20 280	82,1%	(9 427)	(38,2%)	-	-	(146 770)	,1%	(93,6%)
Cash/cash equivalents at the year end:	**32 374**	**33 852**	**18 071**	**55,8%**	**(9 415)**	**(29,1%)**	**(42 110)**	**(124,4%)**	**(42 110)**	**(124,4%)**	**(209 577)**	**(624,1%)**	**(79,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 870	26,6%	2 716	18,7%	281	1,9%	7 667	52,8%	14 533	6,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 360	1,6%	2 622	3,0%	982	1,1%	82 672	94,3%	87 636	36,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	287	,3%	471	,5%	224	,3%	86 888	98,9%	87 870	36,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	4,8%	14	7,0%	5	2,6%	165	85,6%	193	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 773	3,3%	875	1,6%	50 718	95,0%	53 367	21,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Total By Income Source	**5 526**	**2,3%**	**7 595**	**3,1%**	**2 367**	**1,0%**	**228 116**	**93,6%**	**243 605**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	698	1,5%	1 363	2,9%	556	1,2%	44 535	94,5%	47 152	19,4%	-	-	-	-
Commercial	2 064	5,2%	1 672	4,2%	642	1,6%	35 265	89,0%	39 642	16,3%	-	-	-	-
Households	598	,4%	2 497	1,8%	978	,7%	134 488	97,1%	138 560	56,9%	-	-	-	-
Other	2 167	11,9%	2 064	11,3%	192	1,1%	13 828	75,8%	18 251	7,5%	-	-	-	-
Total By Customer Group	**5 526**	**2,3%**	**7 595**	**3,1%**	**2 367**	**1,0%**	**228 116**	**93,6%**	**243 605**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	457	100,0%	457	12,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	119	11,0%	(4)	(,3%)	-	-	963	89,3%	1 078	30,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 033	100,0%	1	-	-	-	-	-	2 034	57,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 152**	**60,3%**	**(3)**	**(,1%)**	**-**	**-**	**1 420**	**39,8%**	**3 569**	**100,0%**

Contact Details

Municipal Manager	Mr MS Khanyile	034 995 1650
Chief Financial Officer	Mr SGZ Sibiya	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter 1st Q as % of Main appropriation	2024/25 Second Quarter Actual Expenditure	2024/25 Second Quarter 2nd Q as % of Main appropriation	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter 3rd Q as % of adjusted budget	2024/25 Year to Date Actual Expenditure	2024/25 Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**338 065**	**354 310**	**113 490**	**33,6%**	**104 899**	**31,0%**	**91 245**	**25,8%**	**309 635**	**87,4%**	**83 159**	**84,1%**	**9,7%**
Exchange Revenue													
Service charges - Electricity	55 513	70 698	17 791	32,0%	17 156	30,9%	20 759	29,4%	55 706	78,8%	13 884	71,2%	49,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 511	12 511	2 999	26,1%	3 002	26,1%	3 002	24,0%	9 003	72,0%	2 850	65,2%	5,3%
Sale of Goods and Rendering of Services	446	520	166	37,3%	140	31,5%	138	26,6%	445	85,5%	76	46,1%	82,2%
Agency services	1 284	1 284	362	28,2%	265	20,6%	466	36,3%	1 093	85,1%	316	64,9%	47,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 217	1 217	1	,1%	1	,1%	0	-	2	,1%	(18)	(2,9%)	(102,0%)
Interest earned from Current and Non Current Assets	4 567	4 953	1 388	30,4%	1 082	23,7%	1 006	20,3%	3 476	70,2%	1 306	80,3%	(22,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	729	729	140	19,2%	132	18,2%	155	21,2%	427	58,6%	140	55,4%	10,5%
Licence and permits	1 780	1 780	433	24,3%	430	24,2%	489	27,5%	1 352	76,0%	468	59,7%	4,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 759	3 759	457	12,2%	241	6,4%	908	24,2%	1 606	42,7%	1 283	107,7%	(29,2%)
Non-Exchange Revenue													
Property rates	48 255	48 255	4 700	9,7%	14 081	29,2%	14 080	29,2%	32 860	68,1%	14 449	74,4%	(2,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 722	1 722	280	16,3%	237	13,7%	362	21,0%	879	51,0%	402	38,6%	(9,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 258	205 858	84 469	41,0%	67 838	32,9%	49 640	24,1%	201 947	98,1%	47 753	92,5%	4,0%
Interest	1 025	1 025	304	29,6%	296	28,8%	239	23,4%	839	81,9%	250	61,2%	(4,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**330 181**	**343 576**	**80 381**	**24,3%**	**94 275**	**28,6%**	**74 833**	**21,8%**	**249 489**	**72,6%**	**79 520**	**69,6%**	**(5,9%)**
Employee related costs	145 244	144 537	35 704	24,6%	34 815	24,0%	35 128	24,3%	105 646	73,1%	31 555	74,1%	11,3%
Remuneration of councillors	12 231	12 668	2 708	22,1%	2 725	22,3%	3 242	25,6%	8 675	68,5%	2 627	74,7%	23,4%
Bulk purchases - electricity	47 068	48 006	10 871	23,1%	13 132	27,9%	9 879	20,6%	33 882	70,6%	10 913	72,2%	(9,5%)
Inventory consumed	17 823	25 365	4 703	26,4%	10 661	59,8%	5 975	23,6%	21 339	84,1%	8 533	83,8%	(30,0%)
Debt impairment	5 860	5 860	1 465	25,0%	1 465	25,0%	1 465	25,0%	4 395	75,0%	1 113	59,8%	31,6%
Depreciation and amortisation	26 006	26 006	6 501	25,0%	6 501	25,0%	4 966	19,1%	17 969	69,1%	5 019	60,2%	(1,1%)
Interest	1 631	1 631	0	-	-	-	(12)	(,8%)	(12)	(,8%)	0	,3%	(6 725,7%)
Contracted services	34 947	36 498	5 986	17,1%	10 850	31,0%	4 737	13,0%	21 572	59,1%	6 730	52,1%	(29,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	136	-	(100,0%)
Operational costs	39 371	43 006	12 442	31,6%	14 127	35,9%	9 454	22,0%	36 023	83,8%	12 893	74,7%	(26,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 884**	**10 733**	**33 109**	**-**	**10 624**	**-**	**16 412**	**-**	**60 146**	**-**	**3 640**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	57 455	62 561	12 685	22,1%	16 804	29,2%	16 147	25,8%	45 636	72,9%	16 372	69,9%	(1,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**65 339**	**73 295**	**45 794**		**27 428**		**32 560**		**105 782**		**20 012**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**65 339**	**73 295**	**45 794**		**27 428**		**32 560**		**105 782**		**20 012**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**65 339**	**73 295**	**45 794**		**27 428**		**32 560**		**105 782**		**20 012**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**65 339**	**73 295**	**45 794**		**27 428**		**32 560**		**105 782**		**20 012**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter 1st Q as % of Main appropriation	2024/25 Second Quarter Actual Expenditure	2024/25 Second Quarter 2nd Q as % of Main appropriation	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter 3rd Q as % of adjusted budget	2024/25 Year to Date Actual Expenditure	2024/25 Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**56 883**	**71 671**	**12 430**	**21,9%**	**20 756**	**36,5%**	**13 546**	**18,9%**	**46 733**	**65,2%**	**11 988**	**56,5%**	**13,0%**
National Government	40 575	36 027	6 432	15,9%	8 763	21,6%	7 128	19,8%	22 324	62,0%	6 603	55,2%	8,0%
Provincial Government	9 386	20 435	2 116	22,5%	4 037	43,0%	5 929	29,0%	12 081	59,1%	4 641	48,1%	27,8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**49 961**	**56 462**	**8 548**	**17,1%**	**12 800**	**25,6%**	**13 058**	**23,1%**	**34 405**	**60,9%**	**11 243**	**53,3%**	**16,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 922	15 210	3 883	56,1%	7 956	114,9%	489	3,2%	12 328	81,1%	744	82,2%	(34,3%)
Capital Expenditure Functional	**56 883**	**71 671**	**12 430**	**21,9%**	**20 756**	**36,5%**	**13 546**	**18,9%**	**46 733**	**65,2%**	**11 988**	**56,5%**	**13,0%**
Municipal governance and administration	**3 539**	**3 175**	**215**	**6,1%**	**587**	**16,6%**	**535**	**16,9%**	**1 338**	**42,1%**	**292**	**87,8%**	**83,1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	96,7%	-
Finance and administration	3 539	3 175	215	6,1%	587	16,6%	535	16,9%	1 338	42,1%	292	55,5%	83,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**31 483**	**42 130**	**6 946**	**22,1%**	**9 095**	**28,9%**	**10 639**	**25,3%**	**26 681**	**63,3%**	**8 652**	**59,8%**	**23,0%**
Community and Social Services	9 604	3 505	411	4,3%	365	3,8%	1 539	43,9%	2 315	66,1%	73	54,4%	2 014,4%
Sport And Recreation	20 835	38 625	6 172	29,6%	8 730	41,9%	9 111	23,6%	24 013	62,2%	8 080	61,4%	12,8%
Public Safety	1 043	-	363	34,8%	-	-	(10)	-	352	-	499	50,8%	(102,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 121**	**14 519**	**1 965**	**9,8%**	**3 741**	**18,6%**	**2 371**	**16,3%**	**8 077**	**55,6%**	**3 043**	**49,1%**	**(22,1%)**
Planning and Development	2 291	5 817	948	41,4%	3 673	160,3%	511	8,8%	5 133	88,2%	3 043	46,5%	(83,2%)
Road Transport	17 830	8 702	1 016	5,7%	68	,4%	1 860	21,4%	2 944	33,8%	-	119,8%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 739**	**11 848**	**3 305**	**190,0%**	**7 332**	**421,6%**	**1**	**-**	**10 638**	**89,8%**	**-**	**-**	**(100,0%)**
Energy sources	-	9 359	3 304	-	4 843	-	-	-	8 147	87,1%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 739	2 489	0	-	2 489	143,1%	1	-	2 490	100,0%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**380 886**	**406 972**	**-**	**-**	**175 985**	**46,2%**	**108 529**	**26,7%**	**284 514**	**69,9%**	**-**	**35,4%**	**(100,0%)**
Property rates	36 245	36 245	-	-	8 558	23,6%	8 584	23,7%	17 142	47,3%	-	24,0%	(100,0%)
Service charges	51 858	72 747	-	-	29 365	56,6%	23 676	32,5%	53 041	72,9%	-	30,6%	(100,0%)
Other revenue	24 503	24 608	-	-	15 319	62,5%	-	-	15 319	62,3%	-	77,8%	-
Transfers and Subsidies - Operational	206 258	205 858	-	-	87 047	42,2%	64 060	31,1%	151 107	73,4%	-	38,4%	(100,0%)
Transfers and Subsidies - Capital	57 455	62 561	-	-	33 973	59,1%	12 209	19,5%	46 182	73,8%	-	25,4%	(100,0%)
Interest	4 567	4 953	-	-	1 724	37,7%	-	-	1 724	34,8%	-	34,7%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(309 461)**	**(319 775)**	**(63 295)**	**20,5%**	**(146 916)**	**47,5%**	**(85 982)**	**26,9%**	**(296 193)**	**92,6%**	**(56 441)**	**47,1%**	**52,3%**
Suppliers and employees	(309 202)	(319 517)	(63 295)	20,5%	(146 916)	47,5%	(85 982)	26,9%	(296 193)	92,7%	(56 441)	47,1%	52,3%
Finance charges	(259)	(259)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**71 425**	**87 197**	**(63 295)**	**(88,6%)**	**29 069**	**40,7%**	**22 547**	**25,9%**	**(11 679)**	**(13,4%)**	**(56 441)**	**(24,1%)**	**(139,9%)**
Cash Flow from Investing Activities													
Receipts	**-**	**750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	750	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 740)**	**(79 102)**	**-**	**-**	**(31 484)**	**50,2%**	**-**	**-**	**(31 484)**	**39,8%**	**-**	**-**	**-**
Capital assets	(62 740)	(79 102)	-	-	(31 484)	50,2%	-	-	(31 484)	39,8%	-	-	-
Net Cash from/(used) Investing Activities	**(62 740)**	**(78 352)**	**-**	**-**	**(31 484)**	**50,2%**	**-**	**-**	**(31 484)**	**40,2%**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(982)**	**(982)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(982)	(982)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(982)**	**(982)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**7 702**	**7 862**	**(63 295)**	**(821,8%)**	**(2 415)**	**(31,3%)**	**22 547**	**286,8%**	**(43 163)**	**(549,0%)**	**(56 441)**	**(121,7%)**	**(139,9%)**
Cash/cash equivalents at the year begin:	3 452	3 452	-	-	(45 040)	(1 304,8%)	(46 750)	(1 354,4%)	-	-	48 390	-	(196,6%)
Cash/cash equivalents at the year end:	**11 154**	**11 314**	**(63 295)**	**(567,5%)**	**(46 750)**	**(419,1%)**	**(24 203)**	**(213,9%)**	**(24 203)**	**(213,9%)**	**(8 052)**	**(46,6%)**	**200,6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 208	53,8%	2 117	18,4%	410	3,6%	2 797	24,3%	11 533	3,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 021	3,4%	4 488	3,8%	1 814	1,5%	108 118	91,3%	118 441	36,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 136	1,2%	1 691	1,8%	774	,8%	91 421	96,2%	95 023	29,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	50	3,5%	76	5,3%	26	1,8%	1 293	89,4%	1 445	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	80	,1%	142	,2%	75	,1%	87 617	99,7%	87 915	27,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 524	22,0%	701	10,1%	14	,2%	4 675	67,6%	6 914	2,2%	-	-	-	-
Total By Income Source	**13 020**	**4,1%**	**9 216**	**2,9%**	**3 114**	**1,0%**	**295 920**	**92,1%**	**321 270**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	32	1,1%	67	2,3%	29	1,0%	2 761	95,6%	2 889	,9%	-	-	-	-
Commercial	6 227	7,8%	4 256	5,3%	1 216	1,5%	68 438	85,4%	80 137	24,9%	-	-	-	-
Households	6 031	2,6%	4 395	1,9%	1 747	,7%	223 987	94,8%	236 161	73,5%	-	-	-	-
Other	730	35,0%	499	23,9%	122	5,9%	732	35,2%	2 083	,6%	-	-	-	-
Total By Customer Group	**13 020**	**4,1%**	**9 216**	**2,9%**	**3 114**	**1,0%**	**295 920**	**92,1%**	**321 270**	**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	379	26,9%	-	-	-	-	1 029	73,1%	1 407	97,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28	69,3%	(47)	(115,3%)	-	-	59	146,0%	40	2,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**407**	**28,1%**	**(47)**	**(3,2%)**	**-**	**-**	**1 088**	**75,1%**	**1 448**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**755 023**	**998 066**	**243 984**	**32,3%**	**162 416**	**21,5%**	**284 424**	**28,5%**	**690 823**	**69,2%**	**178 548**	**74,0%**	**59,3%**
Exchange Revenue													
Service charges - Electricity	244 560	377 817	71 528	29,2%	80 622	33,0%	75 501	20,0%	227 652	60,3%	60 103	64,5%	25,6%
Service charges - Water	50 773	56 621	18 226	35,9%	17 870	35,2%	15 398	27,2%	51 494	90,9%	15 713	76,1%	(2,0%)
Service charges - Waste Water Management	29 199	27 532	8 526	29,2%	8 529	29,2%	7 471	27,1%	24 527	89,1%	8 279	75,3%	(9,8%)
Service charges - Waste Management	28 812	37 231	9 724	33,8%	8 979	31,2%	8 843	23,8%	27 546	74,0%	7 828	78,5%	13,0%
Sale of Goods and Rendering of Services	2 156	2 651	596	27,6%	801	37,1%	457	17,3%	1 854	70,0%	476	54,0%	(4,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	31 526	4 802	-	6 461	-	6 621	21,0%	17 884	56,7%	3 755	31,8%	76,3%
Interest earned from Current and Non Current Assets	2 000	3 500	388	19,4%	877	43,9%	1 014	29,0%	2 280	65,1%	294	38,7%	244,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	152	884	216	141,6%	230	150,9%	219	24,8%	665	75,3%	335	48,3%	(34,6%)
Licence and permits	3 545	7 195	829	23,4%	774	21,8%	2 069	28,8%	3 671	51,0%	687	128,8%	201,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	205	171	-	61	-	286	139,4%	518	252,9%	385	15,5%	(25,9%)
Non-Exchange Revenue													
Property rates	157 000	140 400	34 424	21,9%	34 488	22,0%	25 954	18,5%	94 866	67,6%	22 002	67,9%	18,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 500	29 144	1 778	32,3%	375	6,8%	5 091	17,5%	7 244	24,9%	6 072	418,1%	(16,2%)
Licences or permits	3 500	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	227 825	228 240	92 775	40,7%	2 349	1,0%	132 504	58,1%	227 629	99,7%	48 749	97,0%	171,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	55 122	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	2 994	-	2 994	-	3 871	-	(22,6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**876 649**	**996 317**	**235 069**	**26,8%**	**261 556**	**29,8%**	**234 371**	**23,5%**	**730 997**	**73,4%**	**213 036**	**88,5%**	**10,0%**
Employee related costs	212 745	238 010	55 289	26,0%	61 231	28,8%	55 044	23,1%	171 564	72,1%	39 906	69,5%	37,9%
Remuneration of councillors	19 474	19 474	4 334	22,3%	5 023	25,8%	4 550	23,4%	13 907	71,4%	5 032	75,3%	(9,6%)
Bulk purchases - electricity	287 449	292 942	78 293	27,2%	71 202	24,8%	65 933	22,5%	215 428	73,5%	55 196	79,0%	19,5%
Inventory consumed	37 346	64 167	13 558	36,3%	16 241	43,5%	20 650	32,2%	50 449	78,6%	16 697	93,6%	23,7%
Debt impairment	33 573	33 573	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	136 596	140 530	34 912	25,6%	34 920	25,6%	46 851	33,3%	116 682	83,0%	46 208	238,0%	1,4%
Interest	-	-	3 237	-	6 512	-	6 340	-	16 089	-	3 015	116,9%	110,3%
Contracted services	86 802	120 259	25 568	29,5%	40 609	46,8%	27 261	22,7%	93 438	77,7%	28 080	82,8%	(2,9%)
Transfers and subsidies	-	-	74	-	114	-	122	-	309	-	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	(153)	-	(100,0%)
Operational costs	62 664	87 361	19 804	31,6%	25 704	41,0%	7 480	8,6%	52 989	60,7%	10 575	76,7%	(29,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	141	-	141	-	8 479	-	(98,3%)
Surplus/(Deficit)	**(121 626)**	**1 750**	**8 915**	**-**	**(99 140)**	**-**	**50 052**	**-**	**(40 173)**	**-**	**(34 487)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	47 569	56 803	19 308	40,6%	6 650	14,0%	10 366	18,2%	36 324	63,9%	15 591	34,2%	(33,5%)
Transfers and subsidies - capital (in-kind)	-	23	23	-	0	-	(23)	(100,0%)	0	,4%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**(74 057)**	**58 575**	**28 245**		**(92 490)**		**60 396**		**(3 849)**		**(18 897)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(74 057)**	**58 575**	**28 245**		**(92 490)**		**60 396**		**(3 849)**		**(18 897)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(74 057)**	**58 575**	**28 245**		**(92 490)**		**60 396**		**(3 849)**		**(18 897)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(74 057)**	**58 575**	**28 245**		**(92 490)**		**60 396**		**(3 849)**		**(18 897)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**54 044**	**67 339**	**16 416**	**30,4%**	**10 551**	**19,5%**	**16 917**	**25,1%**	**43 884**	**65,2%**	**20 767**	**46,2%**	**(18,5%)**
National Government	46 569	51 595	15 909	34,2%	9 199	19,8%	9 991	19,4%	35 099	68,0%	17 178	48,0%	(41,8%)
Provincial Government	1 000	4 834	386	38,6%	1 103	110,3%	3 018	62,4%	4 507	93,2%	371	3,5%	713,1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 569**	**56 429**	**16 295**	**34,3%**	**10 302**	**21,7%**	**13 009**	**23,1%**	**39 606**	**70,2%**	**17 549**	**41,7%**	**(25,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 475	10 911	120	1,9%	249	3,9%	3 908	35,8%	4 278	39,2%	3 218	93,6%	21,5%
Capital Expenditure Functional	**54 044**	**67 339**	**17 408**	**32,2%**	**10 838**	**20,1%**	**16 727**	**24,8%**	**44 973**	**66,8%**	**20 767**	**46,2%**	**(19,5%)**
Municipal governance and administration	**1 075**	**1 360**	**120**	**11,2%**	**249**	**23,2%**	**1 388**	**102,1%**	**1 758**	**129,2%**	**48**	**70,6%**	**2 808,9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 075	1 315	98	9,1%	227	21,1%	1 388	105,6%	1 713	130,2%	48	70,6%	2 808,9%
Internal audit	-	45	23	-	23	-	-	-	45	100,0%	-	-	-
Community and Public Safety	**22 122**	**31 335**	**6 729**	**30,4%**	**7 843**	**35,5%**	**10 360**	**33,1%**	**24 932**	**79,6%**	**9 001**	**34,6%**	**15,1%**
Community and Social Services	19 522	23 266	6 622	33,9%	6 110	31,3%	7 353	31,6%	20 085	86,3%	5 008	45,4%	46,8%
Sport And Recreation	2 600	8 069	107	4,1%	1 733	66,7%	3 007	37,3%	4 846	60,1%	3 993	24,2%	(24,7%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 330**	**22 876**	**9 706**	**43,5%**	**1 686**	**7,5%**	**3 029**	**13,2%**	**14 421**	**63,0%**	**10 203**	**62,9%**	**(70,3%)**
Planning and Development	1 000	2 150	386	38,6%	1 103	110,3%	250	11,6%	1 739	80,9%	371	18,6%	(32,7%)
Road Transport	21 330	20 726	9 320	43,7%	582	2,7%	2 780	13,4%	12 682	61,2%	9 832	65,9%	(71,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 518**	**11 769**	**853**	**10,0%**	**1 060**	**12,4%**	**1 950**	**16,6%**	**3 863**	**32,8%**	**1 515**	**34,8%**	**28,7%**
Energy sources	6 518	5 518	853	13,1%	1 060	16,3%	-	-	1 913	34,7%	1 410	35,8%	(100,0%)
Water Management	-	2 400	-	-	-	-	-	-	-	-	105	14,0%	(100,0%)
Waste Water Management	2 000	3 400	-	-	-	-	1 725	50,7%	1 725	50,7%	-	-	(100,0%)
Waste Management	-	451	-	-	-	-	225	49,9%	225	49,9%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**785 881**	**821 967**	**246 075**	**31,3%**	**163 350**	**20,8%**	**299 377**	**36,4%**	**708 802**	**86,2%**	**201 381**	**78,1%**	**48,7%**
Property rates	159 137	163 293	20 371	12,8%	30 083	18,9%	34 411	21,1%	84 865	52,0%	26 847	67,3%	28,2%
Service charges	327 977	348 025	97 378	29,7%	106 883	32,6%	113 360	32,6%	317 621	91,3%	84 170	65,3%	34,7%
Other revenue	21 373	22 107	7 585	35,5%	8 908	41,7%	2 955	13,4%	19 448	88,0%	1 260	184,2%	134,6%
Transfers and Subsidies - Operational	227 825	231 074	96 163	42,2%	6 331	2,8%	126 352	54,7%	228 847	99,0%	51 597	101,3%	144,9%
Transfers and Subsidies - Capital	47 569	53 969	24 578	51,7%	10 571	22,2%	21 682	40,2%	56 831	105,3%	37 385	77,7%	(42,0%)
Interest	2 000	3 500	-	-	574	28,7%	616	17,6%	1 190	34,0%	123	23,1%	402,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(614 446)**	**(736 850)**	**(149 860)**	**24,4%**	**(163 310)**	**26,6%**	**(342 247)**	**46,4%**	**(655 417)**	**88,9%**	**(130 292)**	**61,9%**	**162,7%**
Suppliers and employees	(614 446)	(736 850)	(149 860)	24,4%	(163 310)	26,6%	(342 247)	46,4%	(655 417)	88,9%	(130 292)	61,9%	162,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**171 435**	**85 118**	**96 216**	**56,1%**	**40**	**-**	**(42 870)**	**(50,4%)**	**53 385**	**62,7%**	**71 088**	**160,4%**	**(160,3%)**
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	**(54 044)**	**(58 740)**	**(21 540)**	**39,9%**	**(11 710)**	**21,7%**	**(10 795)**	**18,4%**	**(44 046)**	**75,0%**	**(22 834)**	**55,3%**	**(52,7%)**
Capital assets	(54 044)	(58 740)	(21 540)	39,9%	(11 710)	21,7%	(10 795)	18,4%	(44 046)	75,0%	(22 834)	55,3%	(52,7%)
Net Cash from/(used) Investing Activities	**(54 044)**	**(58 740)**	**(21 540)**	**39,9%**	**(11 710)**	**21,7%**	**(10 795)**	**18,4%**	**(44 046)**	**75,0%**	**(22 834)**	**109,3%**	**(52,7%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**1 038**	**-**	**1 038**	**-**	**-**	**-**	**(100,0%)**
Repayment of borrowing	-	-	-	-	-	-	1 038	-	1 038	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**1 038**	**-**	**1 038**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**117 391**	**26 377**	**74 676**	**63,6%**	**(11 670)**	**(9,9%)**	**(52 628)**	**(199,5%)**	**10 377**	**39,3%**	**48 254**	**184,0%**	**(209,1%)**
Cash/cash equivalents at the year begin:	20 113	18 175	18 177	90,4%	92 852	461,7%	81 180	446,7%	18 177	100,0%	135 076	106,2%	(39,9%)
Cash/cash equivalents at the year end:	**137 504**	**44 552**	**92 852**	**67,5%**	**81 182**	**59,0%**	**28 552**	**64,1%**	**28 552**	**64,1%**	**183 330**	**169,2%**	**(84,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 097	7,6%	4 375	5,5%	2 964	3,7%	66 584	83,2%	80 020	15,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 281	25,6%	7 723	10,3%	4 318	5,7%	43 989	58,4%	75 311	14,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 235	6,4%	3 728	2,9%	3 443	2,7%	113 747	88,1%	129 154	25,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 386	5,2%	2 139	3,3%	1 899	2,9%	58 065	88,7%	65 489	13,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 596	6,3%	2 095	3,7%	1 897	3,3%	49 106	86,6%	56 694	11,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 241	2,7%	2 197	2,7%	2 213	2,7%	74 924	91,8%	81 574	16,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	184	1,1%	339	2,1%	153	,9%	15 722	95,9%	16 397	3,2%	524	3,2%	-	-
Total By Income Source	**43 020**	**8,5%**	**22 595**	**4,5%**	**16 887**	**3,3%**	**422 136**	**83,7%**	**504 637**	**100,0%**	**524**	**,1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 316	5,9%	4 281	4,0%	3 985	3,7%	92 736	86,4%	107 318	21,3%	20	-	-	-
Commercial	19 963	25,4%	5 399	6,9%	3 455	4,4%	49 725	63,3%	78 542	15,6%	41	,1%	-	-
Households	16 741	5,3%	12 914	4,1%	9 446	3,0%	279 676	87,7%	318 777	63,2%	463	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**43 020**	**8,5%**	**22 595**	**4,5%**	**16 887**	**3,3%**	**422 136**	**83,7%**	**504 637**	**100,0%**	**524**	**,1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	24 659	14,4%	-	-	-	-	146 335	85,6%	170 993	85,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	12	100,0%	-	-	12	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 368	73,5%	1 585	5,4%	2 000	6,9%	4 124	14,2%	29 077	14,5%
Auditor-General	12	100,0%	-	-	-	-	-	-	12	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**46 039**	**23,0%**	**1 585**	**,8%**	**2 012**	**1,0%**	**150 459**	**75,2%**	**200 094**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**259 215**	**269 466**	**117 616**	**45,4%**	**70 761**	**27,3%**	**62 727**	**23,3%**	**251 104**	**93,2%**	**55 053**	**96,7%**	**13,9%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 012	2 012	568	28,2%	531	26,4%	548	27,3%	1 647	81,9%	551	86,0%	(,5%)
Sale of Goods and Rendering of Services	225	143	0	,2%	70	30,9%	58	40,9%	128	90,0%	12	42,4%	375,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	617	1 304	563	91,4%	421	68,3%	284	21,8%	1 269	97,3%	40	35,6%	619,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	253	253	55	21,6%	71	28,0%	101	40,0%	227	89,6%	54	47,7%	86,5%
Licence and permits	958	1 162	278	29,0%	281	29,4%	276	23,8%	836	71,9%	111	47,1%	149,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15	1	0	2,7%	-	-	397	30 473,7%	398	30 504,4%	-	,8%	(100,0%)
Non-Exchange Revenue													
Property rates	32 635	43 791	25 262	77,4%	6 370	19,5%	6 370	14,5%	38 001	86,8%	3 925	89,6%	62,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	383	98	13	3,4%	33	8,7%	2	2,0%	49	49,8%	60	30,8%	(96,6%)
Licences or permits	890	693	202	22,7%	62	6,9%	137	19,8%	401	57,9%	234	79,5%	(41,2%)
Transfer and subsidies - Operational	218 550	218 550	90 264	41,3%	62 592	28,6%	54 157	24,8%	207 012	94,7%	49 403	99,2%	9,6%
Interest	2 677	1 458	360	13,5%	330	12,3%	395	27,1%	1 086	74,5%	664	102,1%	(40,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	49	-	-	-	-	-	49	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**220 760**	**207 289**	**57 081**	**25,9%**	**62 639**	**28,4%**	**51 558**	**24,9%**	**171 279**	**82,6%**	**62 159**	**84,9%**	**(17,1%)**
Employee related costs	120 927	120 927	30 355	25,1%	29 434	24,3%	23 631	19,5%	83 420	69,0%	32 614	78,3%	(27,5%)
Remuneration of councillors	18 088	18 438	4 374	24,2%	5 049	27,9%	4 479	24,3%	13 902	75,4%	4 301	72,8%	4,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 378	2 741	221	6,6%	1 542	45,7%	(1 613)	(58,9%)	150	5,5%	2 073	110,5%	(177,8%)
Debt impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 000	17 000	4 160	24,5%	6 174	36,3%	6 059	35,6%	16 393	96,4%	5 212	86,3%	16,3%
Interest	944	1 094	233	24,7%	530	56,1%	186	17,0%	948	86,7%	(3 762)	283,7%	(104,9%)
Contracted services	29 364	24 656	12 897	43,9%	11 875	40,4%	10 857	44,0%	35 629	144,5%	12 025	95,7%	(9,7%)
Transfers and subsidies	200	400	16	7,9%	-	-	235	58,8%	251	62,7%	382	78,8%	(38,5%)
Irrecoverable debts written off	-	-	-	-	995	-	140	-	1 135	-	35	-	302,1%
Operational costs	27 859	19 033	4 825	17,3%	7 041	25,3%	7 584	39,8%	19 449	102,2%	9 279	94,5%	(18,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**38 455**	**62 176**	**60 535**	**-**	**8 121**	**-**	**11 169**	**-**	**79 825**	**-**	**(7 105)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	36 925	36 925	7 713	20,9%	5 552	15,0%	16 032	43,4%	29 297	79,3%	14 751	62,5%	8,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**75 380**	**99 101**	**68 247**		**13 674**		**27 201**		**109 122**		**7 646**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**75 380**	**99 101**	**68 247**		**13 674**		**27 201**		**109 122**		**7 646**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**75 380**	**99 101**	**68 247**		**13 674**		**27 201**		**109 122**		**7 646**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**75 380**	**99 101**	**68 247**		**13 674**		**27 201**		**109 122**		**7 646**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**35 857**	**35 153**	**6 849**	**19,1%**	**5 749**	**16,0%**	**12 514**	**35,6%**	**25 112**	**71,4%**	**7 016**	**62,0%**	**78,4%**
National Government	32 109	32 109	6 621	20,6%	5 733	17,9%	11 884	37,0%	24 238	75,5%	5 156	67,9%	130,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 109**	**32 109**	**6 621**	**20,6%**	**5 733**	**17,9%**	**11 884**	**37,0%**	**24 238**	**75,5%**	**5 156**	**67,9%**	**130,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 749	3 044	228	6,1%	17	,4%	630	20,7%	874	28,7%	1 860	68,7%	(66,1%)
Capital Expenditure Functional	**35 857**	**35 153**	**6 849**	**19,1%**	**5 749**	**16,0%**	**12 514**	**35,6%**	**25 112**	**71,4%**	**7 016**	**62,0%**	**78,4%**
Municipal governance and administration	**2 522**	**1 970**	**216**	**8,6%**	**226**	**8,9%**	**476**	**24,2%**	**917**	**46,6%**	**170**	**50,7%**	**180,4%**
Executive and Council	348	174	-	-	(14)	(4,0%)	-	-	(14)	(8,0%)	8	81,3%	(100,0%)
Finance and administration	2 174	1 796	216	9,9%	240	11,0%	476	26,5%	931	51,9%	162	50,4%	194,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**813**	**813**	**-**	**-**	**(209)**	**(25,7%)**	**154**	**19,0%**	**(55)**	**(6,7%)**	**1 641**	**85,3%**	**(90,6%)**
Community and Social Services	487	596	-	-	-	-	130	21,8%	130	21,8%	1 134	162,7%	(88,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	326	217	-	-	(209)	(64,1%)	24	11,1%	(185)	(85,0%)	507	50,9%	(95,2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 523**	**32 370**	**6 621**	**20,4%**	**5 733**	**17,6%**	**11 884**	**36,7%**	**24 238**	**74,9%**	**4 050**	**63,5%**	**193,4%**
Planning and Development	57	57	-	-	-	-	-	-	-	-	-	-	-
Road Transport	32 465	32 313	6 621	20,4%	5 733	17,7%	11 884	36,8%	24 238	75,0%	4 050	63,5%	193,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**12**	**-**	**-**	**-**	**-**	**-**	**12**	**-**	**1 156**	**46,8%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	1 106	46,0%	(100,0%)
Water Management	-	-	12	-	-	-	-	-	12	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	50	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**294 435**	**292 921**	**13 654**	**4,6%**	**18 590**	**6,3%**	**693**	**,2%**	**32 937**	**11,2%**	**12 534**	**16,9%**	**(94,5%)**
Property rates	28 356	32 843	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 388	1 066	-	-	-	-	-	-	-	-	-	-	-
Other revenue	8 599	2 232	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	218 550	218 550	2 576	1,2%	3 821	1,7%	693	,3%	7 090	3,2%	551	2,0%	25,8%
Transfers and Subsidies - Capital	36 925	36 925	11 078	30,0%	14 769	40,0%	-	-	25 847	70,0%	11 983	100,0%	(100,0%)
Interest	617	1 304	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(204 871)**	**(190 927)**	**(74)**	**-**	**(5 955)**	**2,9%**	**(188 400)**	**98,7%**	**(194 429)**	**101,8%**	**-**	**,1%**	**(100,0%)**
Suppliers and employees	(203 753)	(189 433)	(74)	-	(5 955)	2,9%	(188 400)	99,5%	(194 429)	102,6%	-	,1%	(100,0%)
Finance charges	(944)	(1 094)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(174)	(400)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**89 564**	**101 993**	**13 580**	**15,2%**	**12 635**	**14,1%**	**(187 707)**	**(184,0%)**	**(161 492)**	**(158,3%)**	**12 534**	**87,6%**	**(1 597,6%)**
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	**(41 236)**	**(40 228)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(41 236)	(40 228)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(41 236)**	**(40 228)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**61 765**	**13 580**	**29,6%**	**12 635**	**27,5%**	**(187 707)**	**(303,9%)**	**(161 492)**	**(261,5%)**	**12 534**	**1 273,9%**	**(1 597,6%)**
Cash/cash equivalents at the year begin:	4 055	(2 321)	(3 041)	(75,0%)	10 462	258,0%	23 087	(994,7%)	(3 041)	131,0%	35 355	(6,9%)	(34,7%)
Cash/cash equivalents at the year end:	**49 986**	**59 444**	**10 464**	**20,9%**	**23 095**	**46,2%**	**(164 619)**	**(276,9%)**	**(164 619)**	**(276,9%)**	**47 846**	**1 142,5%**	**(444,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 968	4,7%	1 760	4,2%	864	2,0%	37 677	89,1%	42 269	53,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	211	1,2%	293	1,6%	125	,7%	17 502	96,5%	18 131	23,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	8,3%	17	10,1%	3	1,9%	134	79,8%	168	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	135	,8%	258	1,4%	124	,7%	17 399	97,1%	17 916	22,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 328**	**3,0%**	**2 328**	**3,0%**	**1 117**	**1,4%**	**72 711**	**92,6%**	**78 484**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	840	2,8%	1 152	3,8%	558	1,8%	27 654	91,6%	30 204	38,5%	-	-	-	-
Commercial	1 211	4,6%	736	2,8%	343	1,3%	24 176	91,3%	26 466	33,7%	-	-	-	-
Households	267	1,2%	419	1,9%	206	,9%	20 783	95,9%	21 675	27,6%	-	-	-	-
Other	10	7,4%	20	14,7%	10	7,4%	98	70,5%	139	,2%	-	-	-	-
Total By Customer Group	**2 328**	**3,0%**	**2 328**	**3,0%**	**1 117**	**1,4%**	**72 711**	**92,6%**	**78 484**	**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	2 050	12,1%	368	2,2%	-	-	14 562	85,8%	16 980	43,4%
Auditor-General	7	100,0%	-	-	-	-	-	-	7	-
Other	3 590	16,2%	952	4,3%	3	-	17 628	79,5%	22 173	56,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 647**	**14,4%**	**1 320**	**3,4%**	**3**	**-**	**32 189**	**82,2%**	**39 159**	**100,0%**

Contact Details

Municipal Manager	Mr M.M MNGUNI	035 831 7519
Chief Financial Officer	Ms Nonhlanhla Qhubekile	

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**504 215**	**527 184**	**213 892**	**42,4%**	**123 250**	**24,4%**	**105 389**	**20,0%**	**442 530**	**83,9%**	**84 154**	**80,6%**	**25,2%**
Exchange Revenue													
Service charges - Electricity	97 667	97 667	24 096	24,7%	22 042	22,6%	23 085	23,6%	69 224	70,9%	17 799	59,2%	29,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 517	11 517	3 256	28,3%	3 250	28,2%	3 293	28,6%	9 800	85,1%	2 516	75,4%	30,9%
Sale of Goods and Rendering of Services	607	674	168	27,7%	268	44,2%	261	38,8%	698	103,5%	123	61,0%	112,6%
Agency services	2 500	2 500	411	16,4%	408	16,3%	361	14,4%	1 180	47,2%	364	65,4%	(,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 137	35	5	,2%	8	,3%	9	24,3%	22	63,5%	8	-	12,5%
Interest earned from Current and Non Current Assets	2 100	2 100	612	29,1%	347	16,5%	328	15,6%	1 287	61,3%	417	103,6%	(21,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 400	1 000	245	17,5%	267	19,1%	401	40,1%	912	91,2%	248	73,9%	61,7%
Licence and permits	-	391	5	-	87	-	144	36,8%	235	60,2%	67	-	116,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 248	5 205	28	,1%	36	,1%	24	,5%	88	1,7%	35	4,7%	(31,7%)
Non-Exchange Revenue													
Property rates	130 555	130 555	90 522	69,3%	19 726	15,1%	19 957	15,3%	130 205	99,7%	10 192	81,5%	95,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	546	80	8,0%	130	13,0%	362	66,3%	571	104,7%	42	63,9%	752,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	229 483	271 877	93 932	40,9%	75 831	33,0%	56 151	20,7%	225 914	83,1%	51 678	97,6%	8,7%
Interest	-	3 117	531	-	849	-	1 013	32,5%	2 393	76,8%	648	55,3%	56,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	17	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**506 819**	**653 169**	**156 595**	**30,9%**	**126 993**	**25,1%**	**140 472**	**21,5%**	**424 059**	**64,9%**	**139 541**	**71,2%**	**,7%**
Employee related costs	179 654	179 654	44 155	24,6%	28 054	15,6%	43 312	24,1%	115 522	64,3%	40 823	72,5%	6,1%
Remuneration of councillors	17 916	18 358	4 380	24,4%	3 552	19,8%	4 480	24,4%	12 413	67,6%	4 377	74,4%	2,4%
Bulk purchases - electricity	153 581	153 581	52 443	34,1%	33 465	21,8%	31 288	20,4%	117 196	76,3%	21 723	63,9%	44,0%
Inventory consumed	6 183	6 224	3 113	50,3%	685	11,1%	2 358	37,9%	6 156	98,9%	1 537	45,8%	53,4%
Debt impairment	-	25 103	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	58 139	71 256	11 567	19,9%	9 401	16,2%	17 969	25,2%	38 937	54,6%	34 020	75,5%	(47,2%)
Interest	1 200	7 200	2 097	174,7%	3 244	270,3%	3 606	50,1%	8 947	124,3%	(3 505)	(293,1%)	(202,9%)
Contracted services	43 172	139 358	29 962	69,4%	31 948	74,0%	22 266	16,0%	84 176	60,4%	32 549	103,3%	(31,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	286	-	(100,0%)
Irrecoverable debts written off	(8 507)	1 800	11	(,1%)	-	-	662	36,8%	673	37,4%	3	14,0%	22 718,7%
Operational costs	55 481	50 634	8 867	16,0%	16 643	30,0%	14 530	28,7%	40 040	79,1%	7 727	64,4%	88,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 605)**	**(125 985)**	**57 297**	**-**	**(3 744)**	**-**	**(35 083)**	**-**	**18 471**	**-**	**(55 387)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	35 780	35 780	22 690	63,4%	7 725	21,6%	2 043	5,7%	32 458	90,7%	2 341	57,0%	(12,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 175**	**(90 205)**	**79 987**		**3 982**		**(33 040)**		**50 929**		**(53 046)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**33 175**	**(90 205)**	**79 987**		**3 982**		**(33 040)**		**50 929**		**(53 046)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 175**	**(90 205)**	**79 987**		**3 982**		**(33 040)**		**50 929**		**(53 046)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 175**	**(90 205)**	**79 987**		**3 982**		**(33 040)**		**50 929**		**(53 046)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**43 761**	**45 506**	**29 437**	**67,3%**	**5 588**	**12,8%**	**1 956**	**4,3%**	**36 981**	**81,3%**	**4 587**	**50,2%**	**(57,4%)**
National Government	37 491	30 080	20 274	54,1%	3 367	9,0%	1 413	4,7%	25 054	83,3%	2 140	56,4%	(34,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 491**	**30 080**	**20 274**	**54,1%**	**3 367**	**9,0%**	**1 413**	**4,7%**	**25 054**	**83,3%**	**2 140**	**56,4%**	**(34,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 270	15 426	9 163	146,1%	2 221	35,4%	543	3,5%	11 927	77,3%	2 447	32,0%	(77,8%)
Capital Expenditure Functional	**43 761**	**45 506**	**29 437**	**67,3%**	**5 588**	**12,8%**	**1 956**	**4,3%**	**36 981**	**81,3%**	**4 587**	**50,2%**	**(57,4%)**
Municipal governance and administration	**2 043**	**2 304**	**267**	**13,1%**	**754**	**36,9%**	**543**	**23,6%**	**1 563**	**67,8%**	**331**	**69,1%**	**64,1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	353	117,7%	(100,0%)
Finance and administration	2 043	2 304	267	13,1%	754	36,9%	543	23,6%	1 563	67,8%	(23)	55,2%	(2 510,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**32 884**	**27 937**	**19 081**	**58,0%**	**3 160**	**9,6%**	**1 413**	**5,1%**	**23 654**	**84,7%**	**2 130**	**65,2%**	**(33,7%)**
Community and Social Services	27 005	27 937	17 154	63,5%	-	-	-	-	17 154	61,4%	575	63,3%	(100,0%)
Sport And Recreation	5 879	-	1 926	32,8%	2 934	49,9%	1 413	-	6 273	-	1 565	70,3%	(9,7%)
Public Safety	-	-	-	-	226	-	-	-	226	-	(10)	33,5%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 313**	**2 848**	**1 193**	**22,5%**	**433**	**8,1%**	**-**	**-**	**1 626**	**57,1%**	**-**	**7,3%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 313	2 848	1 193	22,5%	433	8,1%	-	-	1 626	57,1%	-	7,3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 520**	**12 416**	**8 896**	**252,7%**	**1 242**	**35,3%**	**-**	**-**	**10 138**	**81,7%**	**2 126**	**24,9%**	**(100,0%)**
Energy sources	3 520	12 416	8 896	252,7%	1 242	35,3%	-	-	10 138	81,7%	2 126	24,9%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2023/24 Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**529 633**	**609 621**	**306 904**	**57,9%**	**47 984**	**9,1%**	**8 125**	**1,3%**	**363 014**	**59,5%**	**98 532**	**81,1%**	**(91,8%)**
Property rates	110 972	110 972	33 378	30,1%	(19 986)	(18,0%)	(19 757)	(17,8%)	(6 365)	(5,7%)	10 616	58,1%	(286,1%)
Service charges	123 259	123 259	16 555	13,4%	(16 861)	(13,7%)	(19 615)	(15,9%)	(19 921)	(16,2%)	15 248	32,8%	(228,6%)
Other revenue	30 490	62 867	1 044	3,4%	(1 322)	(4,3%)	(1 687)	(2,7%)	(1 964)	(3,1%)	943	10,2%	(278,8%)
Transfers and Subsidies - Operational	229 133	271 527	198 444	86,6%	75 888	33,1%	50 591	18,6%	324 923	119,7%	55 729	118,4%	(9,2%)
Transfers and Subsidies - Capital	35 780	35 780	56 295	157,3%	11 487	32,1%	-	-	67 782	189,4%	14 885	100,0%	(100,0%)
Interest	-	5 217	1 188	-	(1 222)	-	(1 408)	(27,0%)	(1 442)	(27,6%)	1 111	130,9%	(226,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(478 968)**	**(565 756)**	**(10 672)**	**2,2%**	**(28 182)**	**5,9%**	**(33 190)**	**5,9%**	**(72 044)**	**12,7%**	**(44 027)**	**30,2%**	**(24,6%)**
Suppliers and employees	(477 768)	(558 556)	(10 672)	2,2%	(28 182)	5,9%	(33 190)	5,9%	(72 044)	12,9%	(44 027)	30,3%	(24,6%)
Finance charges	(1 200)	(7 200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**50 665**	**43 866**	**296 232**	**584,7%**	**19 802**	**39,1%**	**(25 064)**	**(57,1%)**	**290 970**	**663,3%**	**54 506**	**579,7%**	**(146,0%)**
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 285)**	**(47 437)**	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(52 285)	(47 437)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(52 285)**	**(47 437)**	-	-	-	-	-	-	-	-	-	-	-
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)**	**(3 571)**	**296 232**	**(18 287,4%)**	**19 802**	**(1 222,5%)**	**(25 064)**	**701,9%**	**290 970**	**(8 148,8%)**	**54 506**	**(3 866,9%)**	**(146,0%)**
Cash/cash equivalents at the year begin:	8 557	4 872	-	-	301 104	3 519,0%	320 907	6 586,6%	-	-	225 706	100,3%	42,2%
Cash/cash equivalents at the year end:	**6 937**	**1 301**	**296 232**	**4 270,5%**	**320 907**	**4 626,3%**	**295 842**	**22 732,6%**	**295 842**	**22 732,6%**	**280 211**	**18 289,6%**	**5,6%**

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	5 918	28,5%	3 229	15,5%	308	1,5%	11 342	54,5%	20 797	8,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 896	3,1%	8 265	4,3%	2 762	1,5%	173 221	91,1%	190 144	76,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 139	7,8%	1 228	8,4%	492	3,4%	11 764	80,4%	14 624	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	71	11,5%	65	10,4%	29	4,6%	455	73,4%	620	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	838	3,9%	617	2,8%	283	1,3%	19 919	92,0%	21 656	8,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	(18,4%)	-	-	(7)	118,4%	(6)	-	-	-	-	-
Total By Income Source	**13 862**	**5,6%**	**13 404**	**5,4%**	**3 873**	**1,6%**	**216 694**	**87,4%**	**247 834**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 421	6,1%	6 324	6,0%	862	,8%	91 725	87,1%	105 332	42,5%	-	-	-	-
Commercial	3 397	12,8%	948	3,6%	332	1,3%	21 804	82,3%	26 481	10,7%	-	-	-	-
Households	2 625	6,1%	3 929	9,1%	1 641	3,8%	34 956	81,0%	43 152	17,4%	-	-	-	-
Other	1 419	1,9%	2 203	3,0%	1 038	1,4%	68 209	93,6%	72 869	29,4%	-	-	-	-
Total By Customer Group	**13 862**	**5,6%**	**13 404**	**5,4%**	**3 873**	**1,6%**	**216 694**	**87,4%**	**247 834**	**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	(6 042)	(2,2%)	13 869	5,1%	13 327	4,9%	249 910	92,2%	271 064	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(6 042)**	**(2,2%)**	**13 869**	**5,1%**	**13 327**	**4,9%**	**249 910**	**92,2%**	**271 064**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**865 670**	**858 421**	**302 008**	**34,9%**	**278 966**	**32,2%**	**190 955**	**22,2%**	**771 929**	**89,9%**	**240 448**	**97,4%**	**(20,6%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	68 294	61 317	14 681	21,5%	15 637	22,9%	13 725	22,4%	44 042	71,8%	16 528	78,6%	(17,0%)
Service charges - Waste Water Management	17 732	17 732	4 629	26,1%	4 543	25,6%	4 974	28,0%	14 145	79,8%	4 288	69,3%	16,0%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	578	230	0	-	114	19,8%	416	180,6%	530	230,2%	198	95,4%	110,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	823	823	204	24,9%	188	22,9%	185	22,5%	578	70,2%	171	72,9%	8,4%
Interest earned from Current and Non Current Assets	7 500	7 500	1 291	17,2%	2 670	35,6%	846	11,3%	4 806	64,1%	6 488	141,9%	(87,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	504	504	125	24,8%	123	24,4%	107	21,3%	355	70,5%	107	66,1%	,3%
Licence and permits	176	283	43	24,2%	101	57,6%	58	20,6%	202	71,6%	23	72,1%	151,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	565	1 288	89	15,7%	235	41,6%	714	55,4%	1 038	80,6%	374	101,7%	91,1%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 467	580	195	13,3%	143	9,8%	9	1,6%	348	59,9%	114	36,8%	(92,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	768 030	768 164	280 748	36,6%	255 211	33,2%	169 922	22,1%	705 880	91,9%	212 158	99,0%	(19,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	3	-	-	-	-	-	3	-	0	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**767 636**	**1 024 630**	**168 955**	**22,0%**	**270 156**	**35,2%**	**228 718**	**22,3%**	**667 829**	**65,2%**	**259 162**	**74,5%**	**(11,7%)**
Employee related costs	310 172	327 346	82 435	26,6%	83 054	26,8%	84 137	25,7%	249 627	76,3%	75 158	74,7%	11,9%
Remuneration of councillors	9 465	10 755	2 466	26,1%	2 976	31,4%	2 568	23,9%	8 010	74,5%	2 413	75,4%	6,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	25 226	24 824	428	1,7%	4 893	19,4%	7 028	28,3%	12 349	49,7%	14 994	41,2%	(53,1%)
Debt impairment	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	91 315	91 315	20 000	21,9%	36 032	39,5%	31 451	34,4%	87 483	95,8%	41 471	82,9%	(24,2%)
Interest	7 013	11 976	1 979	28,2%	4 043	57,7%	2 838	23,7%	8 861	74,0%	246	45,4%	1 055,7%
Contracted services	203 358	354 916	23 285	11,5%	81 524	40,1%	48 532	13,7%	153 340	43,2%	79 148	83,2%	(38,7%)
Transfers and subsidies	2 100	2 365	70	3,3%	47	2,2%	1 392	58,8%	1 508	63,7%	525	63,3%	165,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	112 988	195 134	38 293	33,9%	57 586	51,0%	50 771	26,0%	146 651	75,2%	44 718	70,1%	13,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	489	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**98 033**	**(166 209)**	**133 052**	**-**	**8 810**	**-**	**(37 763)**	**-**	**104 100**	**-**	**(18 714)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	576 195	573 592	242 019	42,0%	175 479	30,5%	31 271	5,5%	448 769	78,2%	251 234	78,8%	(87,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**674 228**	**407 383**	**375 071**		**184 289**		**(6 492)**		**552 869**		**232 520**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**674 228**	**407 383**	**375 071**		**184 289**		**(6 492)**		**552 869**		**232 520**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**674 228**	**407 383**	**375 071**		**184 289**		**(6 492)**		**552 869**		**232 520**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**674 228**	**407 383**	**375 071**		**184 289**		**(6 492)**		**552 869**		**232 520**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**500 421**	**533 779**	**216 644**	**43,3%**	**197 721**	**39,5%**	**47 664**	**8,9%**	**462 030**	**86,6%**	**119 600**	**70,0%**	**(60,1%)**
National Government	496 073	497 258	216 592	43,7%	197 721	39,9%	34 170	6,9%	448 483	90,2%	118 873	79,4%	(71,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**496 073**	**497 258**	**216 592**	**43,7%**	**197 721**	**39,9%**	**34 170**	**6,9%**	**448 483**	**90,2%**	**118 873**	**79,3%**	**(71,3%)**
Borrowing	-	32 174	-	-	-	-	13 458	41,8%	13 458	41,8%	-	-	(100,0%)
Internally generated funds	4 348	4 348	52	1,2%	-	-	37	,8%	89	2,0%	727	43,7%	(94,9%)
Capital Expenditure Functional	**500 595**	**533 953**	**216 644**	**43,3%**	**197 721**	**39,5%**	**47 664**	**8,9%**	**462 030**	**86,5%**	**119 600**	**70,0%**	**(60,1%)**
Municipal governance and administration	**4 348**	**4 348**	**52**	**1,2%**	**-**	**-**	**(24)**	**(,5%)**	**28**	**,6%**	**727**	**44,3%**	**(103,3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	160	93,0%	(100,0%)
Finance and administration	4 348	4 348	52	1,2%	-	-	(24)	(,5%)	28	,6%	567	41,4%	(104,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**174**	**174**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	174	174	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 307**	**2 289**	**-**	**-**	**-**	**-**	**61**	**2,7%**	**61**	**2,7%**	**-**	**37,5%**	**(100,0%)**
Planning and Development	2 307	2 289	-	-	-	-	61	2,7%	61	2,7%	-	37,5%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**493 766**	**527 143**	**216 592**	**43,9%**	**197 721**	**40,0%**	**47 628**	**9,0%**	**461 941**	**87,6%**	**118 873**	**70,3%**	**(59,9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	493 766	527 143	216 592	43,9%	197 721	40,0%	47 628	9,0%	461 941	87,6%	118 873	70,3%	(59,9%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**1 534 884**	**1 567 861**	**1 073 671**	**70,0%**	**684 529**	**44,6%**	**952 428**	**60,7%**	**2 710 628**	**172,9%**	**890 245**	**189,7%**	**7,0%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	60 766	56 066	8 616	14,2%	9 676	15,9%	12 469	22,2%	30 761	54,9%	7 998	41,5%	55,9%
Other revenue	121 898	162 405	496 719	407,5%	237 970	195,2%	454 186	279,7%	1 188 875	732,0%	556 994	972,2%	(18,5%)
Transfers and Subsidies - Operational	768 030	767 804	283 430	36,9%	254 205	33,1%	178 201	23,2%	715 836	93,2%	182 202	99,6%	(2,2%)
Transfers and Subsidies - Capital	576 195	573 592	283 571	49,2%	179 992	31,2%	306 681	53,5%	770 244	134,3%	141 809	100,0%	116,3%
Interest	7 995	7 995	1 335	16,7%	2 687	33,6%	890	11,1%	4 912	61,4%	1 242	72,0%	(28,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(791 948)**	**(1 084 018)**	**(448 584)**	**56,6%**	**(343 685)**	**43,4%**	**(191 707)**	**17,7%**	**(983 975)**	**90,8%**	**(306 846)**	**153,2%**	**(37,5%)**
Suppliers and employees	(789 533)	(1 081 298)	(448 584)	56,8%	(343 685)	43,5%	(191 707)	17,7%	(983 975)	91,0%	(306 846)	153,2%	(37,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 415)	(2 720)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**742 935**	**483 843**	**625 087**	**84,1%**	**340 845**	**45,9%**	**760 720**	**157,2%**	**1 726 652**	**356,9%**	**583 399**	**218,3%**	**30,4%**
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	**(500 595)**	**(533 953)**	**(216 644)**	**43,3%**	**(197 721)**	**39,5%**	**(47 664)**	**8,9%**	**(462 030)**	**86,5%**	**(119 600)**	**70,0%**	**(60,1%)**
Capital assets	(500 595)	(533 953)	(216 644)	43,3%	(197 721)	39,5%	(47 664)	8,9%	(462 030)	86,5%	(119 600)	70,0%	(60,1%)
Net Cash from/(used) Investing Activities	**(500 595)**	**(533 953)**	**(216 644)**	**43,3%**	**(197 721)**	**39,5%**	**(47 664)**	**8,9%**	**(462 030)**	**86,5%**	**(119 600)**	**70,0%**	**(60,1%)**
Cash Flow from Financing Activities													
Receipts	**3**	**3**	**(12)**	**(361,9%)**	**2**	**68,2%**	**1**	**20,2%**	**(9)**	**(273,4%)**	**-**	**100,0%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Increase (decrease) in consumer deposits	3	3	(12)	(361,9%)	2	68,2%	1	20,2%	(9)	(273,4%)	-	-	(100,0%)
Payments	**(18 096)**	**(18 096)**	**(277)**	**1,5%**	**(9 132)**	**50,5%**	**(727)**	**4,0%**	**(10 136)**	**56,0%**	**(944)**	**11,2%**	**(23,0%)**
Repayment of borrowing	(18 096)	(18 096)	(277)	1,5%	(9 132)	50,5%	(727)	4,0%	(10 136)	56,0%	(944)	11,2%	(23,0%)
Net Cash from/(used) Financing Activities	**(18 093)**	**(18 093)**	**(289)**	**1,6%**	**(9 130)**	**50,5%**	**(726)**	**4,0%**	**(10 145)**	**56,1%**	**(944)**	**109,9%**	**(23,1%)**
Net Increase/(Decrease) in cash held	**224 247**	**(68 203)**	**408 154**	**182,0%**	**133 993**	**59,8%**	**712 330**	**(1 044,4%)**	**1 254 477**	**(1 839,3%)**	**462 855**	**542,0%**	**53,9%**
Cash/cash equivalents at the year begin:	192 785	57 071	57 071	29,6%	465 225	241,3%	599 219	1 050,0%	57 071	100,0%	1 287 663	100,0%	(53,5%)
Cash/cash equivalents at the year end:	417 032	(11 132)	465 225	111,6%	599 219	143,7%	1 311 548	(11 781,6%)	1 311 548	(11 781,6%)	1 750 518	506,9%	(25,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 430	3,1%	5 286	2,5%	4 604	2,2%	193 601	92,2%	209 921	77,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 679	3,1%	1 731	3,2%	1 083	2,0%	50 097	91,8%	54 590	20,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	26	6,2%	16	3,8%	17	4,0%	361	86,1%	419	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	62	3,7%	61	3,6%	63	3,8%	1 493	88,9%	1 680	,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	1,5%	24	,6%	3	,1%	3 899	97,8%	3 985	1,5%	-	-	-	-
Total By Income Source	**8 257**	**3,1%**	**7 118**	**2,6%**	**5 770**	**2,1%**	**249 451**	**92,2%**	**270 595**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 218	8,3%	2 795	7,2%	1 662	4,3%	30 971	80,1%	38 646	14,3%	-	-	-	-
Commercial	1 457	7,2%	833	4,1%	584	2,9%	17 280	85,7%	20 154	7,4%	-	-	-	-
Households	3 582	1,7%	3 489	1,6%	3 524	1,7%	201 200	95,0%	211 795	78,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 257**	**3,1%**	**7 118**	**2,6%**	**5 770**	**2,1%**	**249 451**	**92,2%**	**270 595**	**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	47	100,0%	-	-	-	-	-	-	47	,1%
Bulk Water	27	,2%	-	-	213	1,7%	11 965	98,0%	12 205	33,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	461	2,0%	945	4,0%	2 882	12,2%	19 260	81,8%	23 548	64,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	449	98,3%	8	1,7%	457	1,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**536**	**1,5%**	**945**	**2,6%**	**3 544**	**9,8%**	**31 233**	**86,1%**	**36 258**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**305 470**	**311 848**	**115 723**	**37,9%**	**93 165**	**30,5%**	**72 439**	**23,2%**	**281 327**	**90,2%**	**68 476**	**89,9%**	**5,8%**
Exchange Revenue													
Service charges - Electricity	-	-	40	-	42	-	33	-	114	-	16	-	108,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	409	470	117	28,8%	117	28,8%	117	25,0%	352	75,0%	117	86,3%	-
Sale of Goods and Rendering of Services	89	13 592	13	14,9%	8	9,2%	27	,2%	48	,4%	12	57,5%	123,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 200	12 957	3 221	61,9%	2 884	55,5%	2 618	20,2%	8 723	67,3%	2 481	72,5%	5,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	407	466	104	25,5%	91	22,5%	101	21,6%	296	63,6%	123	87,1%	(17,9%)
Licence and permits	2 685	2 484	726	27,0%	608	22,6%	706	28,4%	2 040	82,1%	621	73,3%	13,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	300	1 198	122	40,7%	651	217,3%	189	15,8%	962	80,3%	72	98,7%	163,7%
Non-Exchange Revenue													
Property rates	30 109	28 299	6 523	21,7%	6 523	21,7%	6 459	22,8%	19 504	68,9%	5 977	75,1%	8,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 592	1 327	386	24,2%	247	15,5%	75	5,7%	708	53,3%	289	60,1%	(74,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	264 679	251 055	104 471	39,5%	81 994	31,0%	62 114	24,7%	248 580	99,0%	58 768	92,4%	5,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**290 504**	**311 259**	**62 590**	**21,5%**	**57 091**	**19,7%**	**74 269**	**23,9%**	**193 950**	**62,3%**	**51 212**	**54,3%**	**45,0%**
Employee related costs	102 506	106 820	21 226	20,7%	25 272	24,7%	23 090	21,6%	69 588	65,1%	21 034	68,5%	9,8%
Remuneration of councillors	16 750	16 750	3 727	22,2%	3 666	21,9%	4 371	26,1%	11 764	70,2%	3 758	75,7%	16,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 774	3 087	98	3,5%	42	1,5%	1 441	46,7%	1 581	51,2%	947	25,2%	52,2%
Debt impairment	7 586	6 793	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 654	34 653	7 353	19,5%	7 358	19,5%	6 983	20,2%	21 694	62,6%	4 768	63,1%	46,5%
Interest	995	1 055	1	,1%	1	,1%	1	,1%	3	,3%	0	,1%	389,9%
Contracted services	68 348	85 882	12 738	18,6%	11 103	16,2%	15 793	18,4%	39 634	46,1%	8 085	34,6%	95,3%
Transfers and subsidies	11 840	13 560	2 406	20,3%	1 346	11,4%	4 267	31,5%	8 018	59,1%	1 834	27,3%	132,7%
Irrecoverable debts written off	1 427	927	137	9,6%	36	2,5%	3 335	359,9%	3 509	378,6%	220	15,5%	1 417,6%
Operational costs	40 623	41 732	12 334	30,4%	10 838	26,7%	14 987	35,9%	38 159	91,4%	10 566	68,1%	41,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	2 570	-	(2 570)	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**14 966**	**589**	**53 133**	**-**	**36 074**	**-**	**(1 829)**	**-**	**87 377**	**-**	**17 264**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	39 130	39 221	12 266	31,3%	17 507	44,7%	4 407	11,2%	34 180	87,1%	17 996	77,2%	(75,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**54 096**	**39 810**	**65 399**		**53 581**		**2 577**		**121 557**		**35 259**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**54 096**	**39 810**	**65 399**		**53 581**		**2 577**		**121 557**		**35 259**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**54 096**	**39 810**	**65 399**		**53 581**		**2 577**		**121 557**		**35 259**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**54 096**	**39 810**	**65 399**		**53 581**		**2 577**		**121 557**		**35 259**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**41 546**	**63 418**	**6 448**	**15,5%**	**7 830**	**18,8%**	**8 768**	**13,8%**	**23 046**	**36,3%**	**8 404**	**29,1%**	**4,3%**
National Government	34 111	34 105	6 448	18,9%	6 512	19,1%	916	2,7%	13 876	40,7%	6 690	37,0%	(86,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 111**	**34 105**	**6 448**	**18,9%**	**6 512**	**19,1%**	**916**	**2,7%**	**13 876**	**40,7%**	**6 690**	**29,6%**	**(86,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 435	29 313	-	-	1 318	17,7%	7 852	26,8%	9 170	31,3%	1 713	27,0%	358,3%
Capital Expenditure Functional	**41 546**	**63 418**	**6 448**	**15,5%**	**7 830**	**18,8%**	**8 768**	**13,8%**	**23 046**	**36,3%**	**8 240**	**32,8%**	**6,4%**
Municipal governance and administration	**3 261**	**10 557**	**-**	**-**	**921**	**28,2%**	**7 002**	**66,3%**	**7 923**	**75,0%**	**1 318**	**26,5%**	**431,2%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 261	10 557	-	-	921	28,2%	7 002	66,3%	7 923	75,0%	1 318	26,5%	431,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**609**	**1 130**	**-**	**-**	**-**	**-**	**85**	**7,5%**	**85**	**7,5%**	**672**	**13,3%**	**(87,4%)**
Community and Social Services	609	261	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	870	-	-	-	-	85	9,8%	85	9,8%	483	11,9%	(82,4%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	189	62,2%	(100,0%)
Economic and Environmental Services	**35 155**	**44 192**	**6 448**	**18,3%**	**6 512**	**18,5%**	**916**	**2,1%**	**13 876**	**31,4%**	**6 249**	**48,1%**	**(85,3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 155	44 192	6 448	18,3%	6 512	18,5%	916	2,1%	13 876	31,4%	6 249	48,1%	(85,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 522**	**7 538**	**-**	**-**	**397**	**15,8%**	**765**	**10,1%**	**1 162**	**15,4%**	**-**	**-**	**(100,0%)**
Energy sources	261	174	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	5 103	-	-	-	-	628	12,3%	628	12,3%	-	-	(100,0%)
Waste Management	2 261	2 261	-	-	397	17,6%	137	6,1%	535	23,7%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**333 232**	**342 280**	**147 393**	**44,2%**	**119 001**	**35,7%**	**94 858**	**27,7%**	**361 251**	**105,5%**	**64 378**	**93,7%**	**47,3%**
Property rates	20 168	20 739	853	4,2%	6 386	31,7%	1 313	6,3%	8 552	41,2%	3 130	15,4%	(58,0%)
Service charges	306	400	162	52,9%	141	46,0%	544	136,0%	847	211,7%	80	41,4%	577,4%
Other revenue	3 749	17 908	118 090	3 150,2%	92 297	2 462,2%	71 363	398,5%	281 750	1 573,3%	82 886	7 784,8%	(13,9%)
Transfers and Subsidies - Operational	264 679	251 055	2 412	,9%	4 166	1,6%	736	,3%	7 314	2,9%	(7 147)	(1,5%)	(110,3%)
Transfers and Subsidies - Capital	39 130	39 221	22 655	57,9%	13 136	33,6%	18 283	46,6%	54 074	137,9%	(15 844)	44,8%	(215,4%)
Interest	5 200	12 957	3 221	61,9%	2 875	55,3%	2 618	20,2%	8 714	67,3%	1 273	22,1%	105,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(252 360)**	**(279 901)**	**(94 986)**	**37,6%**	**(79 889)**	**31,7%**	**(79 415)**	**28,4%**	**(254 289)**	**90,8%**	**55 661**	**13,9%**	**(242,7%)**
Suppliers and employees	(240 514)	(265 875)	(94 986)	39,5%	(79 889)	33,2%	(79 415)	29,9%	(254 289)	95,6%	55 661	13,9%	(242,7%)
Finance charges	(6)	(66)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 840)	(13 960)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**80 872**	**62 380**	**52 407**	**64,8%**	**39 112**	**48,4%**	**15 443**	**24,8%**	**106 962**	**171,5%**	**120 039**	**274,9%**	**(87,1%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 778)**	**(72 931)**	**(6 174)**	**12,9%**	**(13 649)**	**28,6%**	**(1 053)**	**1,4%**	**(20 876)**	**28,6%**	**(9 543)**	**32,0%**	**(89,0%)**
Capital assets	(47 778)	(72 931)	(6 174)	12,9%	(13 649)	28,6%	(1 053)	1,4%	(20 876)	28,6%	(9 543)	32,0%	(89,0%)
Net Cash from/(used) Investing Activities	**(47 778)**	**(72 931)**	**(6 174)**	**12,9%**	**(13 649)**	**28,6%**	**(1 053)**	**1,4%**	**(20 876)**	**28,6%**	**(9 543)**	**32,3%**	**(89,0%)**
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	**33 095**	**(10 552)**	**46 233**	**139,7%**	**25 463**	**76,9%**	**14 390**	**(136,4%)**	**86 086**	**(815,9%)**	**110 496**	**733,4%**	**(87,0%)**
Cash/cash equivalents at the year begin:	214 425	98 944	(69)	-	145 108	67,7%	170 572	172,4%	(69)	(,1%)	160 039	-	6,6%
Cash/cash equivalents at the year end:	**247 520**	**88 392**	**145 108**	**58,6%**	**170 572**	**68,9%**	**184 763**	**209,0%**	**184 763**	**209,0%**	**270 535**	**186,7%**	**(31,7%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 746	2,6%	3 010	4,4%	1 492	2,2%	61 850	90,8%	68 098	87,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	45	47,9%	24	25,6%	6	6,7%	19	19,8%	94	,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	3,6%	52	5,9%	22	2,4%	782	88,1%	888	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	199	2,2%	193	2,1%	8 796	95,7%	9 188	11,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Total By Income Source	**1 823**	**2,3%**	**3 285**	**4,2%**	**1 713**	**2,2%**	**71 447**	**91,3%**	**78 268**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 014	2,4%	1 973	4,7%	991	2,3%	38 231	90,6%	42 209	53,9%	-	-	-	-
Commercial	722	2,1%	1 134	3,3%	630	1,8%	31 937	92,8%	34 423	44,0%	-	-	-	-
Households	4	6,9%	9	14,2%	5	7,4%	44	71,5%	61	,1%	-	-	-	-
Other	83	5,3%	170	10,8%	87	5,5%	1 234	78,4%	1 574	2,0%	-	-	-	-
Total By Customer Group	**1 823**	**2,3%**	**3 285**	**4,2%**	**1 713**	**2,2%**	**71 447**	**91,3%**	**78 268**	**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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	(0)	100,0%	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	380	(1 648,0%)	(109)	473,5%	(322)	1 399,9%	29	(125,3%)	(23)	(4,8%)
Auditor-General	-	-	(10)	100,0%	-	-	-	-	(10)	(2,1%)
Other	767	148,3%	676	130,6%	(814)	(157,3%)	(112)	(21,6%)	517	106,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 147**	**237,0%**	**556**	**115,0%**	**(1 136)**	**(234,8%)**	**(83)**	**(17,1%)**	**484**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**342 834**	**342 489**	**129 308**	**37,7%**	**80 279**	**23,4%**	**112 330**	**32,8%**	**321 917**	**94,0%**	**79 823**	**90,0%**	**40,7%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 126	4 361	1 105	21,6%	1 072	20,9%	1 054	24,2%	3 231	74,1%	1 063	66,4%	(,9%)
Sale of Goods and Rendering of Services	8 087	8 281	254	3,1%	102	1,3%	4 079	49,3%	4 435	53,6%	189	112,3%	2 053,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 393	1 943	485	34,8%	414	29,7%	493	25,4%	1 391	71,6%	512	20,1%	(3,8%)
Interest earned from Current and Non Current Assets	3 693	1 570	1 252	33,9%	214	5,8%	113	7,2%	1 578	100,5%	940	79,0%	(88,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 792	3 582	817	21,5%	865	22,8%	957	26,7%	2 639	73,7%	895	68,7%	6,9%
Licence and permits	2 030	1 313	123	6,0%	106	5,2%	103	7,8%	332	25,3%	204	20,6%	(49,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	430	494	198	45,9%	671	156,0%	336	67,9%	1 204	243,6%	543	183,6%	(38,1%)
Non-Exchange Revenue													
Property rates	42 650	44 615	11 289	26,5%	11 094	26,0%	10 427	23,4%	32 809	73,5%	9 710	75,6%	7,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	900	600	143	15,8%	218	24,2%	290	48,4%	651	108,5%	282	110,0%	3,0%
Licences or permits	-	-	262	-	233	-	275	-	770	-	253	-	8,6%
Transfer and subsidies - Operational	272 226	273 207	112 759	41,4%	64 678	23,8%	93 586	34,3%	271 024	99,2%	64 558	93,8%	45,0%
Interest	2 507	2 522	621	24,8%	613	24,4%	619	24,5%	1 853	73,5%	673	-	(8,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**330 314**	**377 342**	**88 337**	**26,7%**	**120 446**	**36,5%**	**75 235**	**19,9%**	**284 018**	**75,3%**	**93 956**	**80,1%**	**(19,9%)**
Employee related costs	153 090	169 027	40 090	26,2%	45 482	29,7%	39 937	23,6%	125 509	74,3%	36 807	76,2%	8,5%
Remuneration of councillors	18 582	20 087	4 648	25,0%	5 396	29,0%	4 846	24,1%	14 890	74,1%	4 359	75,1%	11,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	10	-	1	-	11	-	(39)	-	(103,4%)
Debt impairment	2 626	36 363	(968)	(36,9%)	11 282	429,5%	3 021	8,3%	13 335	36,7%	-	-	(100,0%)
Depreciation and amortisation	30 683	39 313	9 643	31,4%	10 218	33,3%	9 470	24,1%	29 332	74,6%	8 923	93,3%	6,1%
Interest	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Contracted services	39 220	41 378	8 516	21,7%	15 568	39,7%	10 027	24,2%	34 112	82,4%	10 904	81,3%	(8,0%)
Transfers and subsidies	17 419	12 212	1 961	11,3%	13 691	78,6%	(2 438)	(20,0%)	13 214	108,2%	6 296	74,3%	(138,7%)
Irrecoverable debts written off	3 900	5 227	785	20,1%	723	18,5%	1 088	20,8%	2 595	49,7%	3 809	106,8%	(71,4%)
Operational costs	64 795	52 234	23 662	36,5%	18 076	27,9%	9 282	17,8%	51 021	97,7%	22 429	95,9%	(58,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	468	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 520**	**(34 852)**	**40 970**	**-**	**(40 168)**	**-**	**37 096**	**-**	**37 899**	**-**	**(14 134)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	53 194	53 694	11 562	21,7%	7 454	14,0%	8 874	16,5%	27 889	51,9%	15 627	78,9%	(43,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**65 714**	**18 842**	**52 532**		**(32 714)**		**45 969**		**65 788**		**1 493**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**65 714**	**18 842**	**52 532**		**(32 714)**		**45 969**		**65 788**		**1 493**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**65 714**	**18 842**	**52 532**		**(32 714)**		**45 969**		**65 788**		**1 493**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**65 714**	**18 842**	**52 532**		**(32 714)**		**45 969**		**65 788**		**1 493**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**74 084**	**85 832**	**(109 785)**	**(148,2%)**	**164 023**	**221,4%**	**12 339**	**14,4%**	**66 578**	**77,6%**	**10 766**	**65,5%**	**14,6%**
National Government	43 833	43 833	(28 606)	(65,3%)	62 600	142,8%	(5 676)	(12,9%)	28 318	64,6%	7 719	57,8%	(173,5%)
Provincial Government	-	435	-	-	-	-	-	-	-	-	(56)	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 833**	**44 268**	**(28 606)**	**(65,3%)**	**62 600**	**142,8%**	**(5 676)**	**(12,8%)**	**28 318**	**64,0%**	**7 663**	**58,1%**	**(174,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 251	41 564	(81 179)	(268,4%)	101 423	335,3%	18 015	43,3%	38 259	92,0%	3 103	127,0%	480,6%
Capital Expenditure Functional	**74 779**	**85 832**	**(231 581)**	**(309,7%)**	**285 855**	**382,3%**	**13 177**	**15,4%**	**67 450**	**78,6%**	**10 791**	**64,9%**	**22,1%**
Municipal governance and administration	**23 842**	**18 473**	**(32 156)**	**(134,9%)**	**49 744**	**208,6%**	**(266)**	**(1,4%)**	**17 322**	**93,8%**	**411**	**141,9%**	**(164,7%)**
Executive and Council	-	-	(35 523)	-	35 523	-	-	-	-	-	-	-	-
Finance and administration	23 842	18 473	3 367	14,1%	14 221	59,6%	(266)	(1,4%)	17 322	93,8%	411	139,0%	(164,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 240**	**21 520**	**(179 794)**	**(1 107,1%)**	**186 667**	**1 149,4%**	**1 072**	**5,0%**	**7 946**	**36,9%**	**2 782**	**112,4%**	**(61,5%)**
Community and Social Services	3 130	5 785	(158 777)	(5 072,1%)	158 843	5 074,1%	1 196	20,7%	1 261	21,8%	25	8,5%	4 684,4%
Sport And Recreation	12 875	15 735	(20 964)	(162,8%)	27 772	215,7%	(124)	(,8%)	6 685	42,5%	2 722	125,4%	(104,6%)
Public Safety	235	-	(52)	(22,3%)	52	22,3%	-	-	-	-	35	248,5%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 697**	**45 639**	**(19 297)**	**(55,6%)**	**48 911**	**141,0%**	**12 370**	**27,1%**	**41 984**	**92,0%**	**6 804**	**51,3%**	**81,8%**
Planning and Development	14 763	11 856	(12 123)	(82,1%)	16 671	112,9%	3 618	30,5%	8 166	68,9%	4 036	119,0%	(10,4%)
Road Transport	19 934	33 784	(7 001)	(35,1%)	32 066	160,9%	8 752	25,9%	33 818	100,1%	2 768	34,6%	216,2%
Environmental Protection	-	-	(173)	-	173	-	-	-	-	-	-	-	-
Trading Services	**-**	**199**	**(334)**	**-**	**533**	**-**	**-**	**-**	**199**	**100,0%**	**794**	**90,1%**	**(100,0%)**
Energy sources	-	-	(334)	-	334	-	-	-	-	-	140	174,4%	(100,0%)
Water Management	-	199	-	-	199	-	-	-	199	100,0%	655	87,0%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**385 365**	**408 671**	**(406 251)**	**(105,4%)**	**1 038 490**	**269,5%**	**177 696**	**43,5%**	**809 934**	**198,2%**	**191 380**	**129,5%**	**(7,2%)**
Property rates	30 000	44 920	(25 774)	(85,9%)	56 753	189,2%	-	-	30 979	69,0%	20 694	151,7%	(100,0%)
Service charges	2 500	2 500	(2 371)	(94,8%)	2 371	94,8%	-	-	-	-	941	103,8%	(100,0%)
Other revenue	23 752	32 779	(10 309)	(43,4%)	15 399	64,8%	33	,1%	5 123	15,6%	8 426	110,2%	(99,6%)
Transfers and Subsidies - Operational	272 226	273 207	(276 733)	(101,7%)	872 902	320,7%	177 662	65,0%	773 830	283,2%	119 303	130,4%	48,9%
Transfers and Subsidies - Capital	53 194	53 694	(90 763)	(170,6%)	90 763	170,6%	-	-	-	-	42 014	127,8%	(100,0%)
Interest	3 693	1 570	(301)	(8,1%)	302	8,2%	1	-	2	,1%	2	7,1%	(64,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(304 420)**	**(309 544)**	**679 063**	**(223,1%)**	**(832 368)**	**273,4%**	**(38 081)**	**12,3%**	**(191 385)**	**61,8%**	**(60 096)**	**45,4%**	**(36,6%)**
Suppliers and employees	(303 320)	(306 594)	679 063	(223,9%)	(832 368)	274,4%	(38 081)	12,4%	(191 385)	62,4%	(60 096)	45,6%	(36,6%)
Finance charges	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 100)	(1 449)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**80 945**	**99 127**	**272 812**	**337,0%**	**206 122**	**254,6%**	**139 615**	**140,8%**	**618 549**	**624,0%**	**131 284**	**460,3%**	**6,3%**
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	**(65 209)**	**(99 046)**	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(65 209)	(99 046)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(65 209)**	**(99 046)**	-	-	-	-	-	-	-	-	-	-	-
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**	**81**	**272 812**	**1 733,7%**	**206 122**	**1 309,9%**	**139 615**	**171 848,7%**	**618 549**	**761 356,7%**	**131 284**	**11 577,9%**	**6,3%**
Cash/cash equivalents at the year begin:	36 018	1 768	-	-	276 763	768,4%	480 702	27 186,9%	-	-	244 910	-	96,3%
Cash/cash equivalents at the year end:	**51 753**	**1 849**	**183 024**	**353,6%**	**482 885**	**933,1%**	**620 317**	**33 541,9%**	**620 317**	**33 541,9%**	**376 194**	**4 327,5%**	**64,9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy 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	2 937	3,9%	3 674	4,9%	1 507	2,0%	67 574	89,3%	75 692	51,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	417	2,0%	531	2,6%	253	1,2%	19 447	94,2%	20 647	14,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	36,2%	30	23,6%	(1)	(,9%)	52	41,1%	127	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	(,1%)	-	-	-	-	660	100,1%	660	,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	378	,8%	767	1,6%	376	,8%	47 424	96,9%	48 946	33,5%	-	-	-	-
Total By Income Source	**3 777**	**2,6%**	**5 002**	**3,4%**	**2 135**	**1,5%**	**135 158**	**92,5%**	**146 073**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 474	2,8%	2 519	4,8%	1 042	2,0%	47 634	90,4%	52 668	36,1%	-	-	-	-
Commercial	1 446	5,5%	936	3,6%	362	1,4%	23 611	89,6%	26 354	18,0%	-	-	-	-
Households	506	,9%	992	1,7%	484	,8%	57 407	96,7%	59 390	40,7%	-	-	-	-
Other	351	4,6%	555	7,2%	248	3,2%	6 506	84,9%	7 660	5,2%	-	-	-	-
Total By Customer Group	**3 777**	**2,6%**	**5 002**	**3,4%**	**2 135**	**1,5%**	**135 158**	**92,5%**	**146 073**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 087	95,9%	69	2,1%	58	1,8%	5	,1%	3 218	23,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	409	4,0%	9 900	95,9%	-	-	13	,1%	10 321	76,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 496**	**25,8%**	**9 969**	**73,6%**	**58**	**,4%**	**18**	**,1%**	**13 540**	**100,0%**

Contact Details

Municipal Manager	Mr Sipho Bhekisizwe Nkosi	035 572 1292
Chief Financial Officer	Mr Vusi Innocent Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**352 675**	**378 429**	**147 874**	**41,9%**	**104 329**	**29,6%**	**81 965**	**21,7%**	**334 169**	**88,3%**	**85 127**	**90,1%**	**(3,7%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 879	6 751	1 424	20,7%	1 330	19,3%	1 345	19,9%	4 099	60,7%	1 412	64,7%	(4,7%)
Sale of Goods and Rendering of Services	796	1 439	80	10,1%	85	10,7%	85	5,9%	250	17,3%	139	53,4%	(39,4%)
Agency services	807	546	139	17,2%	134	16,6%	102	18,6%	375	68,6%	72	24,4%	40,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 447	2 447	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 625	1 235	840	32,0%	388	14,8%	308	24,9%	1 535	124,3%	488	59,6%	(37,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	158	203	43	27,5%	41	26,3%	20	10,1%	105	52,0%	28	69,6%	(25,7%)
Licence and permits	3 385	3 034	822	24,3%	696	20,6%	822	27,1%	2 340	77,1%	733	64,2%	12,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	500	-	-	-	-	-	500	-	-	27,3%	-
Non-Exchange Revenue													
Property rates	55 013	61 068	24 653	44,8%	11 817	21,5%	12 653	20,7%	49 122	80,4%	11 574	89,2%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 785	1 917	335	18,7%	620	34,7%	836	43,6%	1 790	93,4%	115	48,6%	624,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	256 757	276 548	111 903	43,6%	83 510	32,5%	59 200	21,4%	254 613	92,1%	62 193	93,3%	(4,8%)
Interest	22 024	23 241	7 136	32,4%	5 708	25,9%	6 596	28,4%	19 440	83,6%	8 373	100,0%	(21,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**308 633**	**303 726**	**49 659**	**16,1%**	**79 949**	**25,9%**	**57 605**	**19,0%**	**187 214**	**61,6%**	**58 247**	**63,9%**	**(1,1%)**
Employee related costs	134 132	135 226	33 333	24,9%	40 386	30,1%	36 213	26,8%	109 932	81,3%	24 803	75,4%	46,0%
Remuneration of councillors	19 635	17 972	4 363	22,2%	4 897	24,9%	4 452	24,8%	13 712	76,3%	4 136	68,7%	7,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	260	-	190	-	450	-	490	-	(61,3%)
Debt impairment	10 303	10 303	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	31 314	31 617	8 645	27,6%	8 654	27,6%	7 651	24,2%	24 950	78,9%	5 513	66,5%	38,8%
Interest	1 050	1 050	-	-	-	-	-	-	-	-	-	-	-
Contracted services	64 527	74 143	134	,2%	16 444	25,5%	5 912	8,0%	22 491	30,3%	12 695	46,6%	(53,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 546	2 737	1 140	44,8%	309	12,2%	145	5,3%	1 594	58,2%	632	147,8%	(77,1%)
Operational costs	45 126	30 679	2 044	4,5%	8 998	19,9%	3 043	9,9%	14 084	45,9%	9 977	69,8%	(69,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**44 042**	**74 703**	**98 215**	**-**	**24 380**	**-**	**24 360**	**-**	**146 955**	**-**	**26 880**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	35 468	35 468	11 553	32,6%	9 463	26,7%	10 294	29,0%	31 310	88,3%	-	62,4%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**79 510**	**110 171**	**109 768**		**33 843**		**34 654**		**178 265**		**26 880**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**79 510**	**110 171**	**109 768**		**33 843**		**34 654**		**178 265**		**26 880**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**79 510**	**110 171**	**109 768**		**33 843**		**34 654**		**178 265**		**26 880**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**79 510**	**110 171**	**109 768**		**33 843**		**34 654**		**178 265**		**26 880**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**54 762**	**45 094**	**2 160**	**3,9%**	**9 817**	**17,9%**	**2 721**	**6,0%**	**14 698**	**32,6%**	**1 205**	**37,4%**	**125,7%**
National Government	30 842	30 833	-	-	2 934	9,5%	1 113	3,6%	4 047	13,1%	1 052	45,1%	5,8%
Provincial Government	-	-	2 160	-	-	-	-	-	2 160	-	-	20,7%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 842**	**30 833**	**2 160**	**7,0%**	**2 934**	**9,5%**	**1 113**	**3,6%**	**6 207**	**20,1%**	**1 052**	**43,5%**	**5,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 920	14 260	-	-	6 883	28,8%	1 608	11,3%	8 491	59,5%	153	6,5%	950,4%
Capital Expenditure Functional	**54 762**	**44 634**	**2 160**	**3,9%**	**10 050**	**18,4%**	**2 721**	**6,1%**	**14 931**	**33,5%**	**1 205**	**37,4%**	**125,7%**
Municipal governance and administration	**12 437**	**9 001**	**-**	**-**	**5 239**	**42,1%**	**-**	**-**	**5 239**	**58,2%**	**153**	**4,2%**	**(100,0%)**
Executive and Council	700	373	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 737	8 628	-	-	5 239	44,6%	-	-	5 239	60,7%	153	4,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 250**	**4 848**	**-**	**-**	**4 548**	**72,8%**	**1 608**	**33,2%**	**6 156**	**127,0%**	**-**	**85,6%**	**(100,0%)**
Community and Social Services	100	2 065	-	-	233	233,0%	-	-	233	11,3%	-	90,6%	-
Sport And Recreation	3 200	1 304	-	-	4 190	130,9%	1 608	123,2%	5 798	444,5%	-	-	(100,0%)
Public Safety	2 950	1 478	-	-	125	4,2%	-	-	125	8,5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 375**	**25 089**	**2 160**	**7,1%**	**263**	**,9%**	**1 113**	**4,4%**	**3 536**	**14,1%**	**1 052**	**42,8%**	**5,8%**
Planning and Development	2 370	3 061	2 160	91,1%	-	-	-	-	2 160	70,6%	-	4,1%	-
Road Transport	28 005	22 028	-	-	263	,9%	1 113	5,1%	1 376	6,2%	1 052	57,7%	5,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 700**	**5 696**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 700	5 696	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**378 210**	**374 645**	**25**	**-**	**96**	**-**	**28**	**-**	**149**	**-**	**(92)**	**-**	**(130,6%)**
Property rates	46 653	48 854	-	-	-	-	-	-	-	-	-	-	-
Service charges	5 503	5 401	-	-	-	-	-	-	-	-	-	-	-
Other revenue	31 645	7 138	25	,1%	96	,3%	28	,4%	149	2,1%	(92)	,1%	(130,6%)
Transfers and Subsidies - Operational	256 316	276 548	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	35 468	35 468	-	-	-	-	-	-	-	-	-	-	-
Interest	2 625	1 235	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(276 084)**	**(265 519)**	**28 477**	**(10,3%)**	**35 480**	**(12,9%)**	**30 204**	**(11,4%)**	**94 161**	**(35,5%)**	**-**	**-**	**(100,0%)**
Suppliers and employees	(276 084)	(265 519)	28 477	(10,3%)	35 480	(12,9%)	30 204	(11,4%)	94 161	(35,5%)	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**102 127**	**109 125**	**28 503**	**27,9%**	**35 575**	**34,8%**	**30 232**	**27,7%**	**94 310**	**86,4%**	**(92)**	**-**	**(33 124,7%)**
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	**(62 976)**	**(51 329)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(62 976)	(51 329)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(62 976)**	**(51 329)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**57 797**	**28 503**	**72,8%**	**35 575**	**90,9%**	**30 232**	**52,3%**	**94 310**	**163,2%**	**(92)**	**-**	**(33 124,7%)**
Cash/cash equivalents at the year begin:	715	2 122	934	130,6%	28 687	4 011,7%	64 420	3 035,5%	934	44,0%	(2 540)	(43,9%)	(2 636,2%)
Cash/cash equivalents at the year end:	39 866	59 919	28 687	72,0%	63 611	159,6%	92 828	154,9%	92 828	154,9%	(3 319)	(4,9%)	(2 897,1%)

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	3 439	2,3%	7 048	4,7%	1 973	1,3%	136 509	91,6%	148 969	52,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	499	1,9%	1 144	4,4%	367	1,4%	23 772	92,2%	25 782	9,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	11,5%	(2)	24,7%	-	-	(5)	63,9%	(9)	-	-	-	-	-
Interest on Arrear Debtor Accounts	(85)	(,1%)	2 414	2,1%	1 142	1,0%	111 440	97,0%	114 911	40,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11)	,2%	(893)	20,3%	-	-	(3 496)	79,5%	(4 400)	(1,5%)	-	-	-	-
Total By Income Source	**3 841**	**1,3%**	**9 711**	**3,4%**	**3 482**	**1,2%**	**268 219**	**94,0%**	**285 253**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(255)	(,6%)	1 269	2,9%	393	,9%	41 746	96,7%	43 152	15,1%	-	-	-	-
Commercial	1 420	3,7%	1 828	4,8%	530	1,4%	34 666	90,2%	38 444	13,5%	-	-	-	-
Households	1 899	1,2%	4 583	2,9%	1 798	1,1%	151 349	94,8%	159 629	56,0%	-	-	-	-
Other	778	1,8%	2 031	4,6%	762	1,7%	40 458	91,9%	44 029	15,4%	-	-	-	-
Total By Customer Group	**3 841**	**1,3%**	**9 711**	**3,4%**	**3 482**	**1,2%**	**268 219**	**94,0%**	**285 253**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(4 737)	(125,1%)	1 408	37,2%	(1 921)	(50,7%)	9 036	238,6%	3 786	33,5%
Auditor-General	(707)	336,3%	-	-	432	(205,6%)	65	(30,8%)	(210)	(1,9%)
Other	(13 245)	(171,3%)	4 007	51,8%	(543)	(7,0%)	17 515	226,5%	7 734	68,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(18 689)**	**(165,2%)**	**5 415**	**47,9%**	**(2 031)**	**(18,0%)**	**26 615**	**235,3%**	**11 310**	**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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**211 994**	**218 861**	**88 747**	**41,9%**	**63 729**	**30,1%**	**52 274**	**23,9%**	**204 749**	**93,6%**	**47 138**	**93,8%**	**10,9%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	5	-	3	-	7	-	1	-	213,0%
Service charges - Waste Management	1 966	1 966	563	28,6%	564	28,7%	573	29,1%	1 699	86,4%	554	86,3%	3,3%
Sale of Goods and Rendering of Services	7 947	7 850	3 129	39,4%	12	,1%	2 526	32,2%	5 666	72,2%	84	6,9%	2 897,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 500	9 500	2 790	62,0%	2 413	53,6%	2 244	23,6%	7 446	78,4%	2 438	102,8%	(8,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	494	494	58	11,7%	121	24,4%	60	12,2%	238	48,3%	48	36,0%	24,6%
Licence and permits	1 560	1 560	332	21,3%	327	21,0%	388	24,8%	1 047	67,1%	398	81,9%	(2,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	19	-	20	-	310	-	349	-	501	-	(38,1%)
Non-Exchange Revenue													
Property rates	30 616	30 616	14 677	47,9%	4 731	15,5%	4 783	15,6%	24 191	79,0%	4 443	78,0%	7,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	416	416	23	5,4%	23	5,4%	416	99,9%	461	110,7%	392	108,7%	6,1%
Licences or permits	-	-	3	-	1	-	0	-	4	-	-	-	(100,0%)
Transfer and subsidies - Operational	164 495	166 459	67 155	40,8%	55 515	33,7%	40 972	24,6%	163 641	98,3%	38 278	98,2%	7,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**236 716**	**243 939**	**47 125**	**19,9%**	**59 474**	**25,1%**	**44 294**	**18,2%**	**150 893**	**61,9%**	**40 753**	**62,8%**	**8,7%**
Employee related costs	97 286	97 286	20 944	21,5%	25 652	26,4%	21 900	22,5%	68 497	70,4%	21 042	71,9%	4,1%
Remuneration of councillors	11 722	11 722	2 256	19,2%	2 835	24,2%	2 275	19,4%	7 366	62,8%	2 256	64,3%	,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	10 786	10 786	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 630	21 630	-	-	8 306	38,4%	-	-	8 306	38,4%	-	42,4%	-
Interest	1 217	1 959	-	-	-	-	-	-	-	-	-	-	-
Contracted services	48 708	54 244	11 695	24,0%	12 843	26,4%	12 410	22,9%	36 948	68,1%	12 940	65,0%	(4,1%)
Transfers and subsidies	2 630	3 870	615	23,4%	543	20,6%	356	9,2%	1 514	39,1%	247	34,0%	43,9%
Irrecoverable debts written off	-	900	165	-	569	-	158	17,5%	892	99,2%	436	126,1%	(63,9%)
Operational costs	42 736	41 542	11 449	26,8%	8 725	20,4%	7 196	17,3%	27 370	65,9%	3 831	65,0%	87,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 721)**	**(25 078)**	**41 622**	**-**	**4 255**	**-**	**7 979**	**-**	**53 856**	**-**	**6 385**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	24 436	24 436	6 130	25,1%	8 587	35,1%	2 326	9,5%	17 043	69,7%	5 987	66,8%	(61,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(285)**	**(642)**	**47 752**		**12 842**		**10 305**		**70 899**		**12 371**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(285)**	**(642)**	**47 752**		**12 842**		**10 305**		**70 899**		**12 371**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(285)**	**(642)**	**47 752**		**12 842**		**10 305**		**70 899**		**12 371**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(285)**	**(642)**	**47 752**		**12 842**		**10 305**		**70 899**		**12 371**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**29 980**	**29 838**	**5 461**	**18,2%**	**9 422**	**31,4%**	**6 369**	**21,3%**	**21 252**	**71,2%**	**9 575**	**73,0%**	**(33,5%)**
National Government	20 186	20 186	5 290	26,2%	8 194	40,6%	6 329	31,4%	19 813	98,2%	6 438	72,1%	(1,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 186**	**20 186**	**5 290**	**26,2%**	**8 194**	**40,6%**	**6 329**	**31,4%**	**19 813**	**98,2%**	**6 438**	**72,1%**	**(1,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 793	9 652	172	1,8%	1 227	12,5%	40	,4%	1 439	14,9%	3 137	75,6%	(98,7%)
Capital Expenditure Functional	**29 980**	**29 838**	**5 461**	**18,2%**	**9 422**	**31,4%**	**6 369**	**21,3%**	**21 252**	**71,2%**	**9 575**	**73,0%**	**(33,5%)**
Municipal governance and administration	**9 524**	**6 739**	**-**	**-**	**1 227**	**12,9%**	**(88)**	**(1,3%)**	**1 139**	**16,9%**	**3 137**	**82,7%**	**(102,8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 524	6 739	-	-	1 227	12,9%	(88)	(1,3%)	1 139	16,9%	3 137	82,7%	(102,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 166**	**7 166**	**2 088**	**29,1%**	**2 625**	**36,6%**	**2 421**	**33,8%**	**7 134**	**99,6%**	**7 313**	**73,0%**	**(66,9%)**
Community and Social Services	4 394	4 394	168	3,8%	1 328	30,2%	452	10,3%	1 947	44,3%	1 466	76,6%	(69,2%)
Sport And Recreation	2 773	2 773	1 423	51,3%	346	12,5%	1 970	71,0%	3 739	134,8%	4 272	68,4%	(53,9%)
Public Safety	-	-	497	-	952	-	-	-	1 449	-	1 575	70,8%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 289**	**15 933**	**3 374**	**25,4%**	**5 569**	**41,9%**	**4 036**	**25,3%**	**12 979**	**81,5%**	**(875)**	**58,9%**	**(561,4%)**
Planning and Development	12 594	12 629	3 061	24,3%	5 040	40,0%	4 019	31,8%	12 120	96,0%	(875)	158,4%	(559,5%)
Road Transport	696	3 304	312	44,9%	529	76,1%	17	,5%	858	26,0%	-	2,9%	(100,0%)
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		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**226 914**	**233 766**	**61 095**	**26,9%**	**59 198**	**26,1%**	**41 059**	**17,6%**	**161 351**	**69,0%**	**40 064**	**88,9%**	**2,5%**
Property rates	21 431	21 431	-	-	-	-	-	-	-	-	-	64,3%	-
Service charges	747	747	-	-	-	-	-	-	-	-	-	42,9%	-
Other revenue	2 528	2 416	-	-	-	-	-	-	-	-	-	88,6%	-
Transfers and Subsidies - Operational	173 272	175 236	1 039	,6%	108	,1%	6 002	3,4%	7 149	4,1%	6	72,3%	105 585,7%
Transfers and Subsidies - Capital	24 436	24 436	60 000	245,5%	59 000	241,4%	35 000	143,2%	154 000	630,2%	40 000	198,5%	(12,5%)
Interest	4 500	9 500	56	1,2%	90	2,0%	57	,6%	202	2,1%	59	69,3%	(3,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(214 957)**	**(221 458)**	**(47 476)**	**22,1%**	**(59 766)**	**27,8%**	**(45 878)**	**20,7%**	**(153 120)**	**69,1%**	**(45 398)**	**60,2%**	**1,1%**
Suppliers and employees	(212 127)	(217 167)	(47 476)	22,4%	(59 766)	28,2%	(45 878)	21,1%	(153 120)	70,5%	(45 398)	61,3%	1,1%
Finance charges	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 630)	(4 091)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**11 957**	**12 308**	**13 618**	**113,9%**	**(569)**	**(4,8%)**	**(4 819)**	**(39,2%)**	**8 231**	**66,9%**	**(5 334)**	**373,9%**	**(9,6%)**
Cash Flow from Investing Activities													
Receipts	**2 500**	**2 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 500	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)**	**(34 314)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(34 477)	(34 314)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(31 977)**	**(31 814)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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)**	**(19 506)**	**13 618**	**(68,0%)**	**(569)**	**2,8%**	**(4 819)**	**24,7%**	**8 231**	**(42,2%)**	**(5 334)**	**(483,3%)**	**(9,6%)**
Cash/cash equivalents at the year begin:	65 309	88 703	88 180	135,0%	101 798	155,9%	101 229	114,1%	88 180	99,4%	178 133	-	(43,2%)
Cash/cash equivalents at the year end:	45 289	69 196	101 798	224,8%	101 229	223,5%	96 410	139,3%	96 410	139,3%	172 800	264,6%	(44,2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 493	2,9%	1 467	2,9%	660	1,3%	47 208	92,9%	50 828	73,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	205	1,4%	337	2,3%	147	1,0%	14 297	95,4%	14 986	21,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	5,4%	7	10,8%	4	5,4%	51	78,4%	65	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 685	100,0%	3 685	5,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	10,1%	-	-	0	89,9%	0	-	-	-	-	-
Total By Income Source	**1 701**	**2,4%**	**1 811**	**2,6%**	**810**	**1,2%**	**65 242**	**93,8%**	**69 564**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	764	3,8%	582	2,9%	264	1,3%	18 459	92,0%	20 069	28,8%	-	-	-	-
Commercial	522	3,2%	503	3,0%	221	1,3%	15 312	92,5%	16 558	23,8%	-	-	-	-
Households	348	1,1%	614	2,0%	285	,9%	29 327	95,9%	30 573	43,9%	-	-	-	-
Other	67	2,8%	113	4,8%	40	1,7%	2 144	90,7%	2 364	3,4%	-	-	-	-
Total By Customer Group	**1 701**	**2,4%**	**1 811**	**2,6%**	**810**	**1,2%**	**65 242**	**93,8%**	**69 564**	**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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	898	210,7%	(32)	(7,4%)	0	-	(440)	(103,3%)	426	285,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(23)	8,3%	-	-	(14)	5,2%	(239)	86,4%	(277)	(185,1%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**875**	**585,1%**	**(32)**	**(21,1%)**	**(14)**	**(9,7%)**	**(679)**	**(454,4%)**	**150**	**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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**732 887**	**741 883**	**287 788**	**39,3%**	**236 074**	**32,2%**	**184 166**	**24,8%**	**708 028**	**95,4%**	**214 927**	**95,9%**	**(14,3%)**
Exchange Revenue													
Service charges - Electricity	6 453	7 453	1 233	19,1%	1 739	26,9%	2 621	35,2%	5 592	75,0%	1 155	74,0%	126,9%
Service charges - Water	52 000	52 000	13 469	25,9%	9 972	19,2%	11 982	23,0%	35 423	68,1%	12 012	73,5%	(,2%)
Service charges - Waste Water Management	482	482	143	29,7%	139	28,8%	195	40,5%	477	99,0%	33	52,1%	486,7%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	250	250	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 018	17 518	4 081	37,0%	5 084	46,1%	5 111	29,2%	14 276	81,5%	4 584	73,8%	11,5%
Interest earned from Current and Non Current Assets	17 848	17 848	6 038	33,8%	3 647	20,4%	3 671	20,6%	13 355	74,8%	5 089	70,6%	(27,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	336	336	55	16,4%	46	13,6%	275	81,8%	375	111,8%	50	55,6%	453,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	163	163	255	155,9%	489	299,2%	234	143,5%	978	598,6%	-	(294,2%)	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	10	-	3	-	8	-	21	-	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	644 337	645 833	262 505	40,7%	214 957	33,4%	160 069	24,8%	637 531	98,7%	192 005	99,6%	(16,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**729 638**	**728 078**	**206 110**	**28,2%**	**271 813**	**37,3%**	**189 758**	**26,1%**	**667 681**	**91,7%**	**266 765**	**78,5%**	**(28,9%)**
Employee related costs	246 261	246 261	63 557	25,8%	62 241	25,3%	66 105	26,8%	191 903	77,9%	59 984	72,1%	10,2%
Remuneration of councillors	12 127	13 904	3 759	31,0%	4 387	36,2%	3 093	22,2%	11 239	80,8%	3 197	70,2%	(3,2%)
Bulk purchases - electricity	26 035	26 035	7 706	29,6%	6 137	23,6%	5 368	20,6%	19 212	73,8%	2 906	91,7%	84,7%
Inventory consumed	110 991	93 491	2 399	2,2%	34 261	30,9%	30 862	33,0%	67 521	72,2%	59 643	67,3%	(48,3%)
Debt impairment	12 565	12 565	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	59 283	59 283	33 027	55,7%	33 027	55,7%	21 180	35,7%	87 234	147,1%	91 985	170,6%	(77,0%)
Interest	1 164	1 164	0	-	20	1,7%	-	-	20	1,7%	0	5,1%	(100,0%)
Contracted services	119 432	131 668	43 815	36,7%	67 219	56,3%	16 696	12,7%	127 730	97,0%	(3 876)	56,7%	(530,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	595	-	387	-	1 751	-	2 732	-	-	-	(100,0%)
Operational costs	141 781	143 707	51 253	36,1%	64 136	45,2%	44 703	31,1%	160 091	111,4%	52 927	85,8%	(15,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 248**	**13 805**	**81 677**	**-**	**(35 739)**	**-**	**(5 592)**	**-**	**40 346**	**-**	**(51 838)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	240 127	229 185	138 696	57,8%	52 707	21,9%	21 770	9,5%	213 173	93,0%	62 366	90,4%	(65,1%)
Transfers and subsidies - capital (in-kind)	201 175	201 175	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**444 550**	**444 165**	**220 373**		**16 969**		**16 177**		**253 520**		**10 529**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**444 550**	**444 165**	**220 373**		**16 969**		**16 177**		**253 520**		**10 529**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**444 550**	**444 165**	**220 373**		**16 969**		**16 177**		**253 520**		**10 529**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**444 550**	**444 165**	**220 373**		**16 969**		**16 177**		**253 520**		**10 529**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**214 806**	**204 608**	**47 327**	**22,0%**	**49 898**	**23,2%**	**15 183**	**7,4%**	**112 408**	**54,9%**	**66 042**	**80,7%**	**(77,0%)**
National Government	208 806	198 608	45 682	21,9%	48 594	23,3%	15 183	7,6%	109 460	55,1%	66 042	81,8%	(77,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**208 806**	**198 608**	**45 682**	**21,9%**	**48 594**	**23,3%**	**15 183**	**7,6%**	**109 460**	**55,1%**	**66 042**	**81,5%**	**(77,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	6 000	1 644	27,4%	1 304	21,7%	-	-	2 948	49,1%	-	-	-
Capital Expenditure Functional	**214 806**	**204 608**	**47 327**	**22,0%**	**49 898**	**23,2%**	**15 183**	**7,4%**	**112 408**	**54,9%**	**66 042**	**80,7%**	**(77,0%)**
Municipal governance and administration	**6 000**	**6 000**	**1 644**	**27,4%**	**1 304**	**21,7%**	**-**	**-**	**2 948**	**49,1%**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 000	6 000	1 644	27,4%	1 304	21,7%	-	-	2 948	49,1%	-	-	-
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**	**198 608**	**45 682**	**21,9%**	**48 594**	**23,3%**	**15 183**	**7,6%**	**109 460**	**55,1%**	**66 042**	**81,8%**	**(77,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	63 307	114 605	36 769	58,1%	36 763	58,1%	4 768	4,2%	78 299	68,3%	60 740	81,6%	(92,1%)
Waste Water Management	145 499	84 003	8 914	6,1%	11 832	8,1%	10 415	12,4%	31 161	37,1%	5 302	83,6%	96,4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**929 506**	**920 451**	**361 299**	**38,9%**	**275 537**	**29,6%**	**2 680**	**,3%**	**639 516**	**69,5%**	**245 888**	**86,4%**	**(98,9%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	26 521	26 912	4 457	16,8%	6 847	25,8%	2 516	9,4%	13 821	51,4%	6 517	39,2%	(61,4%)
Other revenue	674	674	9 522	1 413,7%	44	6,6%	16	2,3%	9 582	1 422,6%	21 221	81,0%	(99,9%)
Transfers and Subsidies - Operational	644 337	645 833	371 489	57,7%	206 688	32,1%	-	-	578 177	89,5%	217 537	109,9%	(100,0%)
Transfers and Subsidies - Capital	240 127	229 185	(29 007)	(12,1%)	61 672	25,7%	-	-	32 665	14,3%	-	48,9%	-
Interest	17 848	17 848	4 838	27,1%	286	1,6%	148	,8%	5 271	29,5%	612	4,5%	(75,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(757 602)**	**(817 025)**	**(194 814)**	**25,7%**	**(273 929)**	**36,2%**	**(114 611)**	**14,0%**	**(583 353)**	**71,4%**	**(131 577)**	**73,5%**	**(12,9%)**
Suppliers and employees	(757 602)	(817 025)	(194 814)	25,7%	(273 929)	36,2%	(114 611)	14,0%	(583 353)	71,4%	(131 577)	73,5%	(12,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**171 904**	**103 427**	**166 485**	**96,8%**	**1 609**	**,9%**	**(111 931)**	**(108,2%)**	**56 163**	**54,3%**	**114 311**	**111,9%**	**(197,9%)**
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	**(247 027)**	**(233 800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(247 027)	(233 800)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(247 027)**	**(233 800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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)**	**(130 373)**	**166 485**	**(221,6%)**	**1 609**	**(2,1%)**	**(111 931)**	**85,9%**	**56 163**	**(43,1%)**	**114 311**	**392,7%**	**(197,9%)**
Cash/cash equivalents at the year begin:	286 332	286 332	-	-	166 485	58,1%	168 094	58,7%	-	-	410 341	-	(59,0%)
Cash/cash equivalents at the year end:	**211 209**	**155 959**	**166 485**	**78,8%**	**168 094**	**79,6%**	**56 163**	**36,0%**	**56 163**	**36,0%**	**524 652**	**220,0%**	**(89,3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 999	1,6%	7 285	4,0%	2 889	1,6%	170 903	92,8%	184 075	60,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	503	3,7%	400	2,9%	221	1,6%	12 600	91,8%	13 724	4,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	30	,1%	61	,2%	11	-	28 754	99,6%	28 856	9,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	6,9%	215	64,1%	-	-	97	29,1%	335	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 819	2,4%	3 585	4,7%	1 726	2,3%	68 625	90,6%	75 754	25,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	1,4%	(0)	,1%	-	-	(224)	98,5%	(228)	(,1%)	-	-	-	-
Total By Income Source	**5 370**	**1,8%**	**11 545**	**3,8%**	**4 846**	**1,6%**	**280 755**	**92,8%**	**302 516**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 191	3,7%	2 212	6,8%	1 672	5,2%	27 358	84,4%	32 433	10,7%	-	-	-	-
Commercial	1 445	1,6%	4 304	4,7%	907	1,0%	85 347	92,8%	92 003	30,4%	-	-	-	-
Households	2 573	1,5%	4 548	2,7%	2 184	1,3%	161 871	94,6%	171 176	56,6%	-	-	-	-
Other	161	2,3%	480	7,0%	83	1,2%	6 179	89,5%	6 903	2,3%	-	-	-	-
Total By Customer Group	**5 370**	**1,8%**	**11 545**	**3,8%**	**4 846**	**1,6%**	**280 755**	**92,8%**	**302 516**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	17 525	100,0%	17 525	10,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	(510)	100,0%	-	-	-	-	-	-	(510)	(,3%)
Trade Creditors	2 445	2,1%	4 218	3,7%	1 464	1,3%	107 017	92,9%	115 144	70,5%
Auditor-General	509	133,9%	(129)	(33,9%)	-	-	-	-	380	,2%
Other	4 841	15,7%	7 496	24,4%	(7 226)	(23,5%)	25 637	83,4%	30 749	18,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 286**	**4,5%**	**11 586**	**7,1%**	**(5 761)**	**(3,5%)**	**150 179**	**92,0%**	**163 289**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**247 188**	**247 299**	**90 243**	**36,5%**	**72 817**	**29,5%**	**60 539**	**24,5%**	**223 599**	**90,4%**	**71 881**	**99,0%**	**(15,8%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	680	695	191	28,1%	180	26,4%	188	27,1%	558	80,4%	223	71,4%	(15,6%)
Sale of Goods and Rendering of Services	75	106	3	4,0%	67	90,0%	30	28,5%	100	94,6%	3	57,0%	1 006,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 275	4 287	1 108	25,9%	1 672	39,1%	1 552	36,2%	4 332	101,1%	87	55,1%	1 677,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 066	1 066	265	24,8%	191	17,9%	356	33,4%	811	76,1%	610	77,1%	(41,6%)
Licence and permits	2	54	2	139,0%	40	2 277,3%	20	38,0%	63	117,4%	7	483,5%	200,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	153	153	1 141	744,4%	(640)	(417,6%)	75	48,8%	576	375,7%	28	19,3%	165,1%
Non-Exchange Revenue													
Property rates	43 679	43 679	5 656	12,9%	5 674	13,0%	5 801	13,3%	17 131	39,2%	24 104	113,3%	(75,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	430	500	111	25,7%	189	43,9%	107	21,5%	407	81,3%	439	115,8%	(75,5%)
Licences or permits	414	344	111	26,7%	49	11,9%	121	35,2%	281	81,5%	61	40,1%	97,8%
Transfer and subsidies - Operational	195 012	195 012	81 177	41,6%	64 923	33,3%	51 765	26,5%	197 864	101,5%	45 986	98,3%	12,6%
Interest	1 402	1 402	479	34,2%	473	33,7%	523	37,3%	1 475	105,2%	332	69,5%	57,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**245 802**	**260 978**	**43 969**	**17,9%**	**72 505**	**29,5%**	**64 186**	**24,6%**	**180 660**	**69,2%**	**76 415**	**81,2%**	**(16,0%)**
Employee related costs	98 608	92 586	20 099	20,4%	24 114	24,5%	21 209	22,9%	65 422	70,7%	20 534	67,1%	3,3%
Remuneration of councillors	14 698	14 345	3 476	23,7%	4 034	27,4%	3 580	25,0%	11 090	77,3%	3 490	82,3%	2,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 293	1 373	174	13,5%	408	31,5%	632	46,0%	1 214	88,4%	866	176,8%	(27,1%)
Debt impairment	2 709	15 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 935	34 108	-	-	16 073	57,5%	7 860	23,0%	23 933	70,2%	20 636	87,4%	(61,9%)
Interest	357	357	0	,1%	4	1,2%	210	58,9%	215	60,1%	1	,8%	14 570,2%
Contracted services	52 267	49 787	8 932	17,1%	12 664	24,2%	14 730	29,6%	36 327	73,0%	15 343	88,6%	(4,0%)
Transfers and subsidies	2 390	2 290	544	22,8%	745	31,2%	713	31,1%	2 002	87,4%	1 157	132,5%	(38,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	45 546	50 632	10 743	23,6%	14 463	31,8%	15 252	30,1%	40 458	79,9%	14 389	96,0%	6,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 386**	**(13 679)**	**46 274**	**-**	**312**	**-**	**(3 647)**	**-**	**42 939**	**-**	**(4 534)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	36 907	35 907	14 070	38,1%	7 666	20,8%	7 878	21,9%	29 614	82,5%	1 224	81,3%	543,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 293**	**22 228**	**60 344**		**7 978**		**4 231**		**72 553**		**(3 310)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 293**	**22 228**	**60 344**		**7 978**		**4 231**		**72 553**		**(3 310)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 293**	**22 228**	**60 344**		**7 978**		**4 231**		**72 553**		**(3 310)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 293**	**22 228**	**60 344**		**7 978**		**4 231**		**72 553**		**(3 310)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**42 895**	**39 425**	**11 721**	**27,3%**	**22 078**	**51,5%**	**(4 347)**	**(11,0%)**	**29 452**	**74,7%**	**3 091**	**92,2%**	**(240,6%)**
National Government	31 224	31 224	10 394	33,3%	20 185	64,6%	(5 438)	(17,4%)	25 141	80,5%	1 510	99,3%	(460,1%)
Provincial Government	870	-	1 325	152,3%	1 124	129,3%	(12)	-	2 437	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 093**	**31 224**	**11 718**	**36,5%**	**21 309**	**66,4%**	**(5 450)**	**(17,5%)**	**27 578**	**88,3%**	**1 510**	**90,4%**	**(460,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 802	8 202	2	-	769	7,1%	1 103	13,4%	1 874	22,8%	1 580	96,5%	(30,2%)
Capital Expenditure Functional	**42 895**	**39 425**	**11 721**	**27,3%**	**22 078**	**51,5%**	**(4 347)**	**(11,0%)**	**29 452**	**74,7%**	**3 091**	**92,2%**	**(240,6%)**
Municipal governance and administration	**6 984**	**5 835**	**2**	**-**	**666**	**9,5%**	**872**	**14,9%**	**1 541**	**26,4%**	**1 775**	**99,8%**	**(50,9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	27,5%	-
Finance and administration	6 984	5 835	2	-	666	9,5%	872	14,9%	1 541	26,4%	1 775	100,9%	(50,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 802**	**15 906**	**6 245**	**42,2%**	**15 397**	**104,0%**	**(8 606)**	**(54,1%)**	**13 036**	**82,0%**	**1 055**	**62,9%**	**(915,9%)**
Community and Social Services	3 080	1 610	2 036	66,1%	10 832	351,7%	(9 154)	(568,6%)	3 714	230,7%	1 124	60,9%	(914,3%)
Sport And Recreation	11 334	12 968	4 209	37,1%	4 566	40,3%	548	4,2%	9 322	71,9%	12	74,1%	4 581,3%
Public Safety	388	1 328	-	-	-	-	-	-	-	-	(81)	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 579**	**17 584**	**5 473**	**26,6%**	**5 998**	**29,1%**	**3 387**	**19,3%**	**14 858**	**84,5%**	**385**	**111,3%**	**778,9%**
Planning and Development	1 320	203	84	6,3%	37	2,8%	44	21,6%	164	81,1%	(117)	101,0%	(137,6%)
Road Transport	19 259	17 381	5 390	28,0%	5 961	31,0%	3 343	19,2%	14 693	84,5%	502	112,2%	566,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**530**	**100**	**-**	**-**	**17**	**3,1%**	**-**	**-**	**17**	**16,5%**	**(125)**	**65,8%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	530	100	-	-	17	3,1%	-	-	17	16,5%	(125)	65,8%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**267 334**	**268 009**	**122 552**	**45,8%**	**58 802**	**22,0%**	**18 421**	**6,9%**	**199 775**	**74,5%**	**69 291**	**90,4%**	**(73,4%)**
Property rates	28 442	30 023	-	-	-	-	-	-	-	-	9 518	58,3%	(100,0%)
Service charges	625	556	-	-	-	-	-	-	-	-	-	(5,4%)	-
Other revenue	2 073	2 224	26 566	1 281,5%	34 823	1 679,8%	16 654	748,8%	78 043	3 509,0%	11 753	283,2%	41,7%
Transfers and Subsidies - Operational	195 012	195 012	17 369	8,9%	18 368	9,4%	1 768	,9%	37 505	19,2%	41 839	91,5%	(95,8%)
Transfers and Subsidies - Capital	36 907	35 907	78 614	213,0%	5 611	15,2%	-	-	84 225	234,6%	6 180	63,1%	(100,0%)
Interest	4 275	4 287	3	,1%	-	-	-	-	3	,1%	-	(16,8%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(223 566)**	**(223 344)**	**2 974**	**(1,3%)**	**48 299**	**(21,6%)**	**64 331**	**(28,8%)**	**115 604**	**(51,8%)**	**18**	**-**	**364 837,7%**
Suppliers and employees	(220 819)	(220 697)	2 974	(1,3%)	48 299	(21,9%)	64 331	(29,1%)	115 604	(52,4%)	18	-	364 837,7%
Finance charges	(357)	(357)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 390)	(2 290)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**43 768**	**44 665**	**125 526**	**286,8%**	**107 101**	**244,7%**	**82 752**	**185,3%**	**315 379**	**706,1%**	**69 308**	**520,7%**	**19,4%**
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)**	**(45 339)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3**	**-**	**(100,0%)**
Capital assets	(49 329)	(45 339)	-	-	-	-	-	-	-	-	3	-	(100,0%)
Net Cash from/(used) Investing Activities	**(49 329)**	**(45 339)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(893)**	**-**	**(612)**	**68,5%**	**-**	**-**	**(612)**	**-**	**(1 224)**	**-**	**(612)**	**141,1%**	**-**
Repayment of borrowing	(893)	-	(612)	68,5%	-	-	(612)	-	(1 224)	-	(612)	141,1%	-
Net Cash from/(used) Financing Activities	**(893)**	**-**	**(612)**	**68,5%**	**-**	**-**	**(612)**	**-**	**(1 224)**	**-**	**(612)**	**141,1%**	**-**
Net Increase/(Decrease) in cash held	**(6 454)**	**(674)**	**124 914**	**(1 935,3%)**	**107 101**	**(1 659,4%)**	**82 141**	**(12 183,9%)**	**314 156**	**(46 598,6%)**	**68 700**	**(9 439,5%)**	**19,6%**
Cash/cash equivalents at the year begin:	32 863	20 139	-	-	144 982	441,2%	252 083	1 251,7%	-	-	169 572	-	48,7%
Cash/cash equivalents at the year end:	**26 409**	**19 464**	**144 982**	**549,0%**	**252 083**	**954,5%**	**334 223**	**1 717,1%**	**334 223**	**1 717,1%**	**238 272**	**785,4%**	**40,3%**

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	1 722	5,6%	3 304	10,8%	1 146	3,8%	24 315	79,8%	30 488	80,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	62	5,2%	94	7,8%	38	3,2%	1 012	83,8%	1 207	3,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100,0%	144	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	190	3,0%	321	5,1%	126	2,0%	5 603	89,8%	6 240	16,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11)	23,7%	(4)	7,6%	(2)	3,8%	(31)	64,9%	(48)	(,1%)	-	-	-	-
Total By Income Source	**1 963**	**5,2%**	**3 716**	**9,8%**	**1 309**	**3,4%**	**31 043**	**81,6%**	**38 032**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	605	4,0%	1 182	7,9%	524	3,5%	12 747	84,7%	15 058	39,6%	-	-	-	-
Commercial	874	6,9%	1 646	13,0%	313	2,5%	9 841	77,6%	12 675	33,3%	-	-	-	-
Households	140	3,0%	206	4,4%	115	2,4%	4 258	90,2%	4 719	12,4%	-	-	-	-
Other	344	6,2%	681	12,2%	358	6,4%	4 197	75,2%	5 580	14,7%	-	-	-	-
Total By Customer Group	**1 963**	**5,2%**	**3 716**	**9,8%**	**1 309**	**3,4%**	**31 043**	**81,6%**	**38 032**	**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	367	100,0%	(2)	(,7%)	-	-	2	,7%	367	27,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	692	73,0%	-	-	175	18,5%	82	8,6%	949	72,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 059**	**80,5%**	**(2)**	**(,2%)**	**175**	**13,3%**	**84**	**6,4%**	**1 316**	**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: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**5 599 452**	**5 338 040**	**1 546 939**	**27,6%**	**1 294 058**	**23,1%**	**1 245 142**	**23,3%**	**4 086 139**	**76,5%**	**1 291 262**	**76,2%**	**(3,6%)**
Exchange Revenue													
Service charges - Electricity	2 542 822	2 348 457	665 781	26,2%	537 047	21,1%	541 755	23,1%	1 744 584	74,3%	517 186	67,2%	4,8%
Service charges - Water	643 500	572 907	135 196	21,0%	139 300	21,6%	145 410	25,4%	419 906	73,3%	136 692	72,5%	6,4%
Service charges - Waste Water Management	132 282	132 282	33 277	25,2%	33 702	25,5%	33 972	25,7%	100 951	76,3%	29 925	75,3%	13,5%
Service charges - Waste Management	120 402	120 402	30 608	25,4%	31 763	26,4%	31 112	25,8%	93 483	77,6%	29 317	76,7%	6,1%
Sale of Goods and Rendering of Services	75 526	76 627	14 924	19,8%	3 610	4,8%	4 619	6,0%	23 154	30,2%	45 963	114,0%	(89,9%)
Agency services	8 365	8 365	1 437	17,2%	2 819	33,7%	2 655	31,7%	6 912	82,6%	1 671	71,0%	58,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	29	0	,5%	1	5,1%	0	1,7%	2	7,3%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	45 000	45 000	8 355	18,6%	9 981	22,2%	9 228	20,5%	27 563	61,3%	4 613	55,7%	100,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 912	2 812	321	16,8%	646	33,8%	511	18,2%	1 478	52,6%	440	72,9%	16,1%
Rental from Fixed Assets	19 840	16 264	2 817	14,2%	3 538	17,8%	3 017	18,5%	9 372	57,6%	3 750	58,9%	(19,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 627	15 736	4 940	42,5%	4 909	42,2%	4 295	27,3%	14 144	89,9%	5 643	83,2%	(23,9%)
Non-Exchange Revenue													
Property rates	778 224	778 224	236 747	30,4%	171 752	22,1%	171 564	22,0%	580 062	74,5%	156 749	72,7%	9,5%
Surcharges and Taxes	6 208	7 833	1 369	22,1%	1 330	21,4%	3 398	43,4%	6 097	77,8%	5 053	122,8%	(32,8%)
Fines, penalties and forfeits	12 284	5 313	2 105	17,1%	877	7,1%	3 826	72,0%	6 809	128,1%	759	17,9%	404,0%
Licences or permits	3 632	3 632	927	25,5%	885	24,4%	974	26,8%	2 786	76,7%	856	68,3%	13,8%
Transfer and subsidies - Operational	587 345	592 697	235 386	40,1%	198 309	33,8%	143 446	24,2%	577 141	97,4%	133 541	97,2%	7,4%
Interest	870	1 870	639	73,5%	464	53,4%	324	17,3%	1 428	76,3%	159	110,1%	104,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	5 492	-	5 300	-	1 864	-	12 657	-	90 000	-	(97,9%)
Other Gains	609 585	609 590	166 615	27,3%	147 824	24,2%	143 170	23,5%	457 609	75,1%	128 944	80,8%	11,0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 589 918**	**5 623 917**	**1 501 904**	**26,9%**	**1 375 947**	**24,6%**	**1 276 349**	**22,7%**	**4 154 199**	**73,9%**	**1 244 644**	**72,0%**	**2,5%**
Employee related costs	1 257 068	1 197 349	271 785	21,6%	299 070	23,8%	284 983	23,8%	855 838	71,5%	285 751	72,6%	(,3%)
Remuneration of councillors	35 203	38 433	7 847	22,3%	9 170	26,0%	8 426	21,9%	25 443	66,2%	7 582	64,7%	11,1%
Bulk purchases - electricity	1 802 031	1 802 031	550 344	30,5%	399 692	22,2%	408 791	22,7%	1 358 826	75,4%	411 009	70,2%	(,5%)
Inventory consumed	492 834	485 981	121 893	24,7%	118 820	24,1%	105 708	21,8%	346 421	71,3%	101 355	77,3%	4,3%
Debt impairment	274 733	202 712	57 408	20,9%	57 408	20,9%	49 403	24,4%	164 220	81,0%	41 420	52,1%	19,3%
Depreciation and amortisation	305 950	352 759	87 836	28,7%	88 103	28,8%	86 064	24,4%	262 003	74,3%	76 628	72,7%	12,3%
Interest	178 824	184 846	45 886	25,7%	49 071	27,4%	49 195	26,6%	144 152	78,0%	33 697	70,3%	46,0%
Contracted services	475 795	584 436	130 567	27,4%	139 073	29,2%	88 347	15,1%	357 988	61,3%	107 252	75,3%	(17,6%)
Transfers and subsidies	7 582	6 432	140	1,9%	139	1,8%	1 476	22,9%	1 754	27,3%	1 715	49,7%	(13,9%)
Irrecoverable debts written off	-	(0)	2 640	-	2 742	-	2 282	(228 190 800,0%)	7 663	(766 321 200,0%)	2 234	-	2,1%
Operational costs	389 896	398 934	94 180	24,2%	93 076	23,9%	82 361	20,6%	269 617	67,6%	70 303	63,9%	17,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	7 520	-	(100,0%)
Other Losses	370 004	370 004	131 376	35,5%	119 583	32,3%	109 312	29,5%	360 272	97,4%	98 178	84,6%	11,3%
Surplus/(Deficit)	**9 534**	**(285 878)**	**45 035**	**-**	**(81 889)**	**-**	**(31 206)**	**-**	**(68 061)**	**-**	**46 618**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	219 003	227 008	91 018	41,6%	44 998	20,5%	9 228	4,1%	145 243	64,0%	100 422	89,6%	(90,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**77 183**		**147 039**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**77 183**		**147 039**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**77 183**		**147 039**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**77 183**		**147 039**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**610 994**	**627 805**	**137 066**	**22,4%**	**142 917**	**23,4%**	**92 546**	**14,7%**	**372 529**	**59,3%**	**183 314**	**78,8%**	**(49,5%)**
National Government	218 503	226 376	82 641	37,8%	47 261	21,6%	19 965	8,8%	149 867	66,2%	51 255	80,8%	(61,0%)
Provincial Government	500	633	-	-	-	-	565	89,4%	565	89,4%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Transfers recognised - capital	**219 003**	**227 008**	**82 641**	**37,7%**	**47 261**	**21,6%**	**20 531**	**9,0%**	**150 433**	**66,3%**	**51 255**	**81,0%**	**(59,9%)**
Borrowing	380 000	380 157	54 099	14,2%	94 458	24,9%	69 138	18,2%	217 696	57,3%	96 953	80,5%	(28,7%)
Internally generated funds	11 991	20 640	326	2,7%	1 198	10,0%	2 877	13,9%	4 401	21,3%	35 107	72,2%	(91,8%)
Capital Expenditure Functional	**610 994**	**627 805**	**137 066**	**22,4%**	**142 917**	**23,4%**	**92 546**	**14,7%**	**372 529**	**59,3%**	**183 314**	**78,8%**	**(49,5%)**
Municipal governance and administration	**58 787**	**65 895**	**-**	**-**	**5 118**	**8,7%**	**18 452**	**28,0%**	**23 570**	**35,8%**	**1 140**	**26,0%**	**1 518,8%**
Executive and Council	36	52	-	-	10	27,2%	5	10,1%	15	29,0%	23	46,3%	(77,2%)
Finance and administration	58 751	65 843	-	-	5 108	8,7%	18 447	28,0%	23 555	35,8%	1 117	26,0%	1 551,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**32 483**	**46 126**	**12 030**	**37,0%**	**867**	**2,7%**	**10 706**	**23,2%**	**23 603**	**51,2%**	**14 757**	**71,3%**	**(27,4%)**
Community and Social Services	9 249	11 136	243	2,6%	10	,1%	147	1,3%	400	3,6%	5 009	52,8%	(97,1%)
Sport And Recreation	19 361	31 118	11 787	60,9%	857	4,4%	10 560	33,9%	23 204	74,6%	9 196	85,5%	14,8%
Public Safety	675	675	-	-	-	-	-	-	-	-	551	49,4%	(100,0%)
Housing	3 198	3 198	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**104 276**	**146 182**	**34 294**	**32,9%**	**38 698**	**37,1%**	**16 040**	**11,0%**	**89 033**	**60,9%**	**35 465**	**54,1%**	**(54,8%)**
Planning and Development	35 175	49 075	3 422	9,7%	3 258	9,3%	5 691	11,6%	12 370	25,2%	4 384	48,3%	29,8%
Road Transport	69 023	97 029	30 873	44,7%	35 440	51,3%	10 349	10,7%	76 662	79,0%	31 080	56,5%	(66,7%)
Environmental Protection	78	78	-	-	-	-	-	-	-	-	-	3,3%	-
Trading Services	**403 049**	**357 204**	**90 742**	**22,5%**	**93 018**	**23,1%**	**41 994**	**11,8%**	**225 754**	**63,2%**	**131 237**	**98,3%**	**(68,0%)**
Energy sources	76 690	76 690	2 210	2,9%	118	,2%	4 981	6,5%	7 309	9,5%	12 962	55,2%	(61,6%)
Water Management	246 309	202 882	52 705	21,4%	69 719	28,3%	28 197	13,9%	150 622	74,2%	104 757	117,9%	(73,1%)
Waste Water Management	64 815	65 815	35 826	55,3%	23 180	35,8%	8 816	13,4%	67 823	103,1%	13 518	98,8%	(34,8%)
Waste Management	15 235	11 816	-	-	-	-	-	-	-	-	-	25,7%	-
Other	**12 399**	**12 399**	**-**	**-**	**5 216**	**42,1%**	**5 354**	**43,2%**	**10 570**	**85,2%**	**716**	**34,2%**	**647,8%**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**5 354 113**	**5 139 898**	**1 602 702**	**29,9%**	**1 364 880**	**25,5%**	**1 222 377**	**23,8%**	**4 189 958**	**81,5%**	**1 315 435**	**77,6%**	**(7,1%)**
Property rates	754 886	734 112	150 258	19,9%	160 312	21,2%	158 588	21,6%	469 159	63,9%	141 403	62,9%	12,2%
Service charges	3 678 017	3 470 490	835 208	22,7%	751 421	20,4%	714 701	20,6%	2 301 329	66,3%	704 661	61,3%	1,4%
Other revenue	69 862	70 590	275 289	394,0%	178 668	255,7%	167 832	237,8%	621 789	880,8%	293 697	966,5%	(42,9%)
Transfers and Subsidies - Operational	587 345	592 697	235 368	40,1%	200 011	34,1%	140 927	23,8%	576 306	97,2%	130 924	93,2%	7,6%
Transfers and Subsidies - Capital	219 003	227 008	101 789	46,5%	65 449	29,9%	37 210	16,4%	204 448	90,1%	39 841	73,1%	(6,6%)
Interest	45 000	45 000	4 790	10,6%	9 019	20,0%	3 119	6,9%	16 928	37,6%	4 909	47,1%	(36,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 654 012)**	**(4 730 743)**	**(1 372 344)**	**29,5%**	**(1 261 235)**	**27,1%**	**(1 036 127)**	**21,9%**	**(3 669 706)**	**77,6%**	**(1 046 507)**	**74,1%**	**(1,0%)**
Suppliers and employees	(4 467 607)	(4 539 464)	(1 372 344)	30,7%	(1 166 278)	26,1%	(1 036 127)	22,8%	(3 574 748)	78,7%	(1 046 507)	75,1%	(1,0%)
Finance charges	(178 824)	(184 846)	-	-	(94 957)	53,1%	-	-	(94 957)	51,4%	-	50,7%	-
Transfers and grants	(7 582)	(6 432)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**700 101**	**409 155**	**230 357**	**32,9%**	**103 646**	**14,8%**	**186 250**	**45,5%**	**520 253**	**127,2%**	**268 928**	**109,0%**	**(30,7%)**
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	**(702 643)**	**(721 976)**	**(196 062)**	**27,9%**	**(168 260)**	**23,9%**	**(94 714)**	**13,1%**	**(459 036)**	**63,6%**	**(245 366)**	**84,8%**	**(61,4%)**
Capital assets	(702 643)	(721 976)	(196 062)	27,9%	(168 260)	23,9%	(94 714)	13,1%	(459 036)	63,6%	(245 366)	84,8%	(61,4%)
Net Cash from/(used) Investing Activities	**(702 643)**	**(721 976)**	**(196 062)**	**27,9%**	**(168 260)**	**23,9%**	**(94 714)**	**13,1%**	**(459 036)**	**63,6%**	**(245 366)**	**78,9%**	**(61,4%)**
Cash Flow from Financing Activities													
Receipts	**380 000**	**380 000**	**200 000**	**52,6%**	**-**	**-**	**180 000**	**47,4%**	**380 000**	**100,0%**	**210 000**	**51,2%**	**(14,3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	380 000	380 000	200 000	52,6%	-	-	180 000	47,4%	380 000	100,0%	210 000	51,2%	(14,3%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(181 781)**	**(192 249)**	**-**	**-**	**(96 412)**	**53,0%**	**-**	**-**	**(96 412)**	**50,1%**	**(66 557)**	**44,1%**	**(100,0%)**
Repayment of borrowing	(181 781)	(192 249)	-	-	(96 412)	53,0%	-	-	(96 412)	50,1%	(66 557)	44,1%	(100,0%)
Net Cash from/(used) Financing Activities	**198 219**	**187 752**	**200 000**	**100,9%**	**(96 412)**	**(48,6%)**	**180 000**	**95,9%**	**283 588**	**151,0%**	**143 443**	**55,4%**	**25,5%**
Net Increase/(Decrease) in cash held	**195 677**	**(125 069)**	**234 296**	**119,7%**	**(161 027)**	**(82,3%)**	**271 536**	**(217,1%)**	**344 805**	**(275,7%)**	**167 006**	**30,9%**	**62,6%**
Cash/cash equivalents at the year begin:	310 148	272 467	239 715	77,3%	506 763	163,4%	345 736	126,9%	239 715	88,0%	270 885	98,2%	27,6%
Cash/cash equivalents at the year end:	505 825	147 397	506 763	100,2%	345 736	68,4%	617 272	418,8%	617 272	418,8%	437 890	141,2%	41,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	103 140	31,2%	12 846	3,9%	7 101	2,1%	208 007	62,8%	331 094	35,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	225 791	90,6%	5 143	2,1%	2 295	,9%	15 976	6,4%	249 204	27,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	57 719	30,3%	6 476	3,4%	4 630	2,4%	121 850	63,9%	190 675	20,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 923	34,2%	2 324	6,7%	1 277	3,7%	19 369	55,5%	34 893	3,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 809	33,3%	2 697	9,2%	1 488	5,1%	15 463	52,5%	29 458	3,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 779	6,0%	1 594	3,4%	1 342	2,9%	40 660	87,7%	46 375	5,0%	-	-	-	-
Interest on Arrear Debtor Accounts	160	7,0%	28	1,2%	35	1,6%	2 050	90,2%	2 274	,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 099	10,5%	1 192	3,1%	555	1,4%	33 194	85,0%	39 040	4,2%	-	-	-	-
Total By Income Source	**415 420**	**45,0%**	**32 299**	**3,5%**	**18 723**	**2,0%**	**456 569**	**49,5%**	**923 012**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	158 727	57,1%	7 898	2,8%	3 282	1,2%	108 083	38,9%	277 991	30,1%	-	-	-	-
Commercial	187 884	57,7%	8 721	2,7%	5 358	1,6%	123 627	38,0%	325 590	35,3%	-	-	-	-
Households	67 813	22,1%	15 147	4,9%	9 686	3,2%	214 065	69,8%	306 711	33,2%	-	-	-	-
Other	996	7,8%	534	4,2%	397	3,1%	10 793	84,9%	12 720	1,4%	-	-	-	-
Total By Customer Group	**415 420**	**45,0%**	**32 299**	**3,5%**	**18 723**	**2,0%**	**456 569**	**49,5%**	**923 012**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	161 017	100,0%	-	-	-	-	-	-	161 017	88,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 667	100,0%	-	-	-	-	-	-	21 667	11,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**182 684**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**182 684**	**100,0%**

Contact Details

Municipal Manager	Mr Phakama N.	035 907 5167
Chief Financial Officer	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**503 694**	**538 634**	**196 709**	**39,1%**	**141 107**	**28,0%**	**116 715**	**21,7%**	**454 530**	**84,4%**	**102 495**	**87,5%**	**13,9%**
Exchange Revenue													
Service charges - Electricity	100 241	102 469	25 714	25,7%	26 149	26,1%	24 856	24,3%	76 719	74,9%	22 796	74,2%	9,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 276	17 108	4 112	25,3%	4 093	25,1%	4 341	25,4%	12 546	73,3%	3 957	76,1%	9,7%
Sale of Goods and Rendering of Services	5 448	5 265	296	5,4%	3 272	60,1%	711	13,5%	4 278	81,3%	1 377	152,3%	(48,4%)
Agency services	2 899	2 899	724	25,0%	609	21,0%	951	32,8%	2 283	78,8%	911	74,1%	4,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 330	3 720	788	33,8%	911	39,1%	871	23,4%	2 570	69,1%	671	83,6%	29,8%
Interest earned from Current and Non Current Assets	8 442	9 642	2 250	26,7%	2 685	31,8%	3 461	35,9%	8 396	87,1%	2 394	93,2%	44,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 706	2 069	626	36,7%	877	51,4%	101	4,9%	1 604	77,6%	70	59,3%	45,3%
Licence and permits	2 659	2 684	596	22,4%	710	26,7%	706	26,3%	2 012	74,9%	505	67,1%	39,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	275	1 693	244	88,5%	58	21,1%	1 038	61,3%	1 341	79,2%	(208)	(62,9%)	(598,3%)
Non-Exchange Revenue													
Property rates	77 802	76 228	50 655	65,1%	6 791	8,7%	7 887	10,3%	65 333	85,7%	8 595	84,2%	(8,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 435	1 402	230	5,2%	114	2,6%	714	50,9%	1 059	75,5%	410	31,9%	74,1%
Licences or permits	16	16	0	1,8%	2	9,9%	22	139,7%	24	151,4%	16	112,0%	43,5%
Transfer and subsidies - Operational	268 231	297 641	108 304	40,4%	93 248	34,8%	69 433	23,3%	270 985	91,0%	62 012	99,6%	12,0%
Interest	6 300	6 100	1 656	26,3%	1 207	19,2%	1 151	18,9%	4 014	65,8%	1 334	73,1%	(13,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 633	1 593	407	24,9%	383	23,4%	395	24,8%	1 185	74,4%	354	54,9%	11,6%
Gains on disposal of Assets	-	3 106	106	-	-	-	74	2,4%	180	5,8%	(2 698)	(74,1%)	(102,8%)
Other Gains	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**540 895**	**587 400**	**125 962**	**23,3%**	**124 249**	**23,0%**	**137 960**	**23,5%**	**388 171**	**66,1%**	**108 790**	**68,7%**	**26,8%**
Employee related costs	196 947	199 783	44 042	22,4%	41 412	21,0%	54 071	27,1%	139 526	69,8%	41 011	71,0%	31,8%
Remuneration of councillors	25 957	25 629	6 036	23,3%	6 826	26,3%	6 219	24,3%	19 081	74,5%	6 002	75,9%	3,6%
Bulk purchases - electricity	96 922	96 922	24 820	25,6%	21 825	22,5%	21 167	21,8%	67 812	70,0%	18 040	67,9%	17,3%
Inventory consumed	19 664	18 638	3 979	20,2%	4 937	25,1%	2 764	14,8%	11 679	62,7%	4 232	58,4%	(34,7%)
Debt impairment	5 670	8 420	1 418	25,0%	1 418	25,0%	3 480	41,3%	6 315	75,0%	135	75,0%	2 477,8%
Depreciation and amortisation	58 150	62 350	13 223	22,7%	12 362	21,3%	12 096	19,4%	37 682	60,4%	9 926	66,6%	21,9%
Interest	3 269	3 381	233	7,1%	1 621	49,6%	-	-	1 854	54,8%	118	46,7%	(100,0%)
Contracted services	69 650	105 082	12 791	18,4%	18 874	27,1%	23 934	22,8%	55 599	52,9%	18 822	66,7%	27,2%
Transfers and subsidies	6 195	6 228	1 427	23,0%	1 727	27,9%	1 105	17,7%	4 259	68,4%	537	69,0%	106,0%
Irrecoverable debts written off	-	2 850	32	-	2 764	-	25	,9%	2 821	99,0%	-	-	(100,0%)
Operational costs	58 472	57 718	17 961	30,7%	10 483	17,9%	12 699	22,0%	41 143	71,3%	9 967	68,2%	27,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	400	-	-	-	-	400	100,0%	400	100,0%	-	-	(100,0%)
Surplus/(Deficit)	**(37 201)**	**(48 766)**	**70 746**	**-**	**16 857**	**-**	**(21 245)**	**-**	**66 359**	**-**	**(6 295)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	55 190	57 885	17 632	31,9%	12 634	22,9%	15 892	27,5%	46 158	79,7%	12 175	70,9%	30,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 989**	**9 119**	**88 378**		**29 492**		**(5 353)**		**112 516**		**5 881**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**17 989**	**9 119**	**88 378**		**29 492**		**(5 353)**		**112 516**		**5 881**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 989**	**9 119**	**88 378**		**29 492**		**(5 353)**		**112 516**		**5 881**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 989**	**9 119**	**88 378**		**29 492**		**(5 353)**		**112 516**		**5 881**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**66 090**	**75 958**	**17 013**	**25,7%**	**16 521**	**25,0%**	**11 938**	**15,7%**	**45 473**	**59,9%**	**17 896**	**64,2%**	**(33,3%)**
National Government	54 190	55 885	15 090	27,8%	11 576	21,4%	7 547	13,5%	34 213	61,2%	10 266	63,2%	(26,5%)
Provincial Government	1 000	2 000	-	-	966	96,6%	926	46,3%	1 891	94,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 190**	**57 885**	**15 090**	**27,3%**	**12 542**	**22,7%**	**8 472**	**14,6%**	**36 104**	**62,4%**	**10 266**	**62,3%**	**(17,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	3 925	78,9%	(100,0%)
Internally generated funds	10 900	18 073	1 923	17,6%	3 980	36,5%	3 466	19,2%	9 368	51,8%	3 705	43,3%	(6,4%)
Capital Expenditure Functional	**66 090**	**75 958**	**17 013**	**25,7%**	**16 521**	**25,0%**	**11 938**	**15,7%**	**45 473**	**59,9%**	**17 896**	**64,2%**	**(33,3%)**
Municipal governance and administration	**1 840**	**1 897**	**-**	**-**	**33**	**1,8%**	**307**	**16,2%**	**340**	**17,9%**	**196**	**21,2%**	**56,5%**
Executive and Council	-	7	-	-	-	-	-	-	-	-	196	51,1%	(100,0%)
Finance and administration	1 840	1 890	-	-	33	1,8%	307	16,2%	340	18,0%	-	6,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**34 750**	**33 849**	**7 102**	**20,4%**	**5 182**	**14,9%**	**3 961**	**11,7%**	**16 245**	**48,0%**	**5 022**	**51,5%**	**(21,1%)**
Community and Social Services	13 700	12 400	1 786	13,0%	3 345	24,4%	3 251	26,2%	8 382	67,6%	3 327	40,1%	(2,3%)
Sport And Recreation	21 050	21 384	5 316	25,3%	1 837	8,7%	710	3,3%	7 863	36,8%	1 618	73,2%	(56,1%)
Public Safety	-	65	-	-	-	-	-	-	-	-	76	10,8%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 500**	**31 712**	**9 911**	**44,0%**	**7 383**	**32,8%**	**4 727**	**14,9%**	**22 021**	**69,4%**	**12 023**	**71,1%**	**(60,7%)**
Planning and Development	1 054	5 004	-	-	989	93,8%	952	19,0%	1 940	38,8%	405	15,1%	135,1%
Road Transport	21 446	26 708	9 911	46,2%	6 395	29,8%	3 775	14,1%	20 081	75,2%	11 619	73,2%	(67,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 000**	**8 501**	**-**	**-**	**3 923**	**56,0%**	**2 944**	**34,6%**	**6 867**	**80,8%**	**655**	**53,9%**	**349,3%**
Energy sources	-	2 219	-	-	-	-	1 755	79,1%	1 755	79,1%	(144)	44,8%	(1 319,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	799	99,9%	(100,0%)
Waste Management	7 000	6 282	-	-	3 923	56,0%	1 190	18,9%	5 112	81,4%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**540 849**	**577 814**	**186 531**	**34,5%**	**165 338**	**30,6%**	**154 754**	**26,8%**	**506 623**	**87,7%**	**131 849**	**93,4%**	**17,4%**
Property rates	73 077	71 442	21 130	28,9%	19 711	27,0%	13 572	19,0%	54 414	76,2%	13 315	68,9%	1,9%
Service charges	113 933	116 907	28 869	25,3%	33 632	29,5%	31 187	26,7%	93 689	80,1%	27 426	73,5%	13,7%
Other revenue	9 804	10 987	8 476	86,5%	9 011	91,9%	8 678	79,0%	26 165	238,1%	15 350	333,4%	(43,5%)
Transfers and Subsidies - Operational	272 252	301 662	108 321	39,8%	92 726	34,1%	64 332	21,3%	265 379	88,0%	69 632	102,3%	(7,6%)
Transfers and Subsidies - Capital	55 190	57 885	17 174	31,1%	8 894	16,1%	35 257	60,9%	61 325	105,9%	6 126	96,9%	475,5%
Interest	16 593	18 930	2 560	15,4%	1 364	8,2%	1 728	9,1%	5 652	29,9%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(473 283)**	**(509 589)**	**(145 677)**	**30,8%**	**(162 147)**	**34,3%**	**(138 302)**	**27,1%**	**(446 126)**	**87,5%**	**(130 711)**	**88,3%**	**5,8%**
Suppliers and employees	(463 820)	(499 980)	(145 677)	31,4%	(162 147)	35,0%	(138 302)	27,7%	(446 126)	89,2%	(130 711)	90,4%	5,8%
Finance charges	(3 269)	(3 381)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 195)	(6 228)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**67 566**	**68 226**	**40 854**	**60,5%**	**3 191**	**4,7%**	**16 451**	**24,1%**	**60 497**	**88,7%**	**1 138**	**140,7%**	**1 345,2%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**176**	**4,0%**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	176	4,0%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(66 090)**	**(75 958)**	**(17 452)**	**26,4%**	**(17 573)**	**26,6%**	**(9 693)**	**12,8%**	**(44 718)**	**58,9%**	**(18 616)**	**73,8%**	**(47,9%)**
Capital assets	(66 090)	(75 958)	(17 452)	26,4%	(17 573)	26,6%	(9 693)	12,8%	(44 718)	58,9%	(18 616)	73,8%	(47,9%)
Net Cash from/(used) Investing Activities	**(66 090)**	**(75 958)**	**(17 452)**	**26,4%**	**(17 573)**	**26,6%**	**(9 693)**	**12,8%**	**(44 718)**	**58,9%**	**(18 440)**	**76,6%**	**(47,4%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**87,0%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	87,0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 234)**	**(2 234)**	**-**	**-**	**(898)**	**40,2%**	**(397)**	**17,8%**	**(1 295)**	**58,0%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(2 234)	(2 234)	-	-	(898)	40,2%	(397)	17,8%	(1 295)	58,0%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**(2 234)**	**(2 234)**	**-**	**-**	**(898)**	**40,2%**	**(397)**	**17,8%**	**(1 295)**	**58,0%**	**-**	**87,0%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(758)**	**(9 966)**	**23 402**	**(3 088,8%)**	**(15 280)**	**2 016,7%**	**6 361**	**(63,8%)**	**14 484**	**(145,3%)**	**(17 301)**	**(44,5%)**	**(136,8%)**
Cash/cash equivalents at the year begin:	54 145	73 958	73 944	136,6%	97 360	179,8%	82 080	111,0%	73 944	100,0%	103 975	99,9%	(21,1%)
Cash/cash equivalents at the year end:	53 387	63 992	97 360	182,4%	82 080	153,7%	88 442	138,2%	88 442	138,2%	86 680	195,3%	2,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 996	34,6%	2 878	8,3%	2 006	5,8%	17 745	51,2%	34 625	24,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 373	2,4%	1 486	2,6%	1 081	1,9%	54 219	93,2%	58 159	40,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 091	12,8%	906	5,5%	649	4,0%	12 753	77,8%	16 399	11,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	1,1%	18	,5%	17	,4%	3 823	98,0%	3 901	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	638	2,3%	786	2,9%	777	2,8%	25 315	92,0%	27 517	19,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 727)	(58,3%)	563	19,0%	15	,5%	4 114	138,8%	2 965	2,1%	-	-	-	-
Total By Income Source	**14 415**	**10,0%**	**6 636**	**4,6%**	**4 546**	**3,2%**	**117 970**	**82,2%**	**143 567**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 800	12,1%	1 738	3,6%	1 217	2,5%	39 099	81,7%	47 854	33,3%	-	-	-	-
Commercial	8 296	22,2%	2 530	6,8%	1 556	4,2%	25 048	66,9%	37 428	26,1%	-	-	-	-
Households	319	,5%	2 368	4,1%	1 773	3,0%	53 823	92,3%	58 285	40,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**14 415**	**10,0%**	**6 636**	**4,6%**	**4 546**	**3,2%**	**117 970**	**82,2%**	**143 567**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 777	100,0%	-	-	-	-	-	-	1 777	94,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	105	100,0%	-	-	-	-	-	-	105	5,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 882**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 882**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**200 231**	**203 256**	**72 168**	**36,0%**	**51 390**	**25,7%**	**40 105**	**19,7%**	**163 663**	**80,5%**	**37 874**	**80,8%**	**5,9%**
Exchange Revenue													
Service charges - Electricity	35 385	35 090	8 329	23,5%	7 901	22,3%	7 629	21,7%	23 860	68,0%	7 878	65,5%	(3,2%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 054	2 037	500	24,3%	412	20,1%	320	15,7%	1 232	60,5%	484	72,1%	(34,0%)
Sale of Goods and Rendering of Services	1 643	2 078	11	,7%	31	1,9%	37	1,8%	80	3,8%	20	39,0%	89,8%
Agency services	1 757	1 757	222	12,6%	111	6,3%	263	15,0%	597	34,0%	774	75,3%	(66,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 816	1 816	219	12,0%	219	12,0%	214	11,8%	651	35,9%	157	27,7%	36,4%
Interest earned from Current and Non Current Assets	1 529	2 029	729	47,7%	556	36,3%	575	28,3%	1 860	91,7%	(169)	47,8%	(440,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2	-	2	-	2	-	5	-	2	-	-
Rental from Fixed Assets	430	430	21	4,8%	32	7,4%	48	11,1%	100	23,2%	13	9,4%	265,4%
Licence and permits	396	396	394	99,5%	308	77,7%	322	81,4%	1 024	258,7%	(196)	70,1%	(264,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 575	4 575	1 978	76,8%	713	27,7%	(985)	(21,5%)	1 706	37,3%	2	96,6%	(47 220,6%)
Non-Exchange Revenue													
Property rates	35 846	37 548	14 555	40,6%	3 715	10,4%	3 509	9,3%	21 779	58,0%	3 206	54,6%	9,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 604	2 104	78	2,2%	67	1,9%	872	41,5%	1 018	48,4%	133	16,2%	555,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	111 895	111 895	45 128	40,3%	37 321	33,4%	27 294	24,4%	109 742	98,1%	25 567	100,0%	6,8%
Interest	-	-	1	-	2	-	5	-	9	-	2	-	136,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 300	1 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**187 370**	**199 301**	**56 707**	**30,3%**	**66 627**	**35,6%**	**42 559**	**21,4%**	**165 893**	**83,2%**	**41 387**	**81,4%**	**2,8%**
Employee related costs	74 670	74 670	19 257	25,8%	21 633	29,0%	18 880	25,3%	59 770	80,0%	17 137	84,7%	10,2%
Remuneration of councillors	9 859	9 859	2 502	25,4%	2 830	28,7%	2 563	26,0%	7 895	80,1%	2 470	80,4%	3,8%
Bulk purchases - electricity	22 156	24 764	12 292	55,5%	7 550	34,1%	471	1,9%	20 313	82,0%	2 004	56,1%	(76,5%)
Inventory consumed	4 214	3 380	47	1,1%	34	,8%	38	1,1%	119	3,5%	(101)	40,7%	(137,7%)
Debt impairment	3 600	3 600	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 830	22 807	1 985	8,7%	9 889	43,3%	1 970	8,6%	13 844	60,7%	6 123	84,3%	(67,8%)
Interest	-	1 000	24	-	411	-	134	13,4%	569	56,9%	588	95,1%	(77,2%)
Contracted services	27 464	32 023	11 560	42,1%	15 899	57,9%	3 954	12,3%	31 413	98,1%	5 998	89,3%	(34,1%)
Transfers and subsidies	200	200	-	-	4	1,9%	-	-	4	1,9%	30	2 313,2%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	22 376	26 998	9 040	40,4%	8 377	37,4%	14 548	53,9%	31 966	118,4%	7 138	84,7%	103,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 861**	**3 954**	**15 461**	**-**	**(15 237)**	**-**	**(2 453)**	**-**	**(2 229)**	**-**	**(3 514)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	26 338	26 338	9 477	36,0%	4 933	18,7%	5 839	22,2%	20 249	76,9%	3 007	69,0%	94,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 199**	**30 292**	**24 938**		**(10 305)**		**3 386**		**18 020**		**(507)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**39 199**	**30 292**	**24 938**		**(10 305)**		**3 386**		**18 020**		**(507)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 199**	**30 292**	**24 938**		**(10 305)**		**3 386**		**18 020**		**(507)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 199**	**30 292**	**24 938**		**(10 305)**		**3 386**		**18 020**		**(507)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**30 720**	**25 873**	**9 842**	**32,0%**	**5 918**	**19,3%**	**9 136**	**35,3%**	**24 895**	**96,2%**	**1 580**	**65,3%**	**478,3%**
National Government	22 903	22 903	9 782	42,7%	4 712	20,6%	11 619	50,7%	26 112	114,0%	1 580	67,0%	635,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 903**	**22 903**	**9 782**	**42,7%**	**4 712**	**20,6%**	**11 619**	**50,7%**	**26 112**	**114,0%**	**1 580**	**67,0%**	**635,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 817	2 970	60	,8%	1 207	15,4%	(2 483)	(83,6%)	(1 217)	(41,0%)	-	45,9%	(100,0%)
Capital Expenditure Functional	**30 720**	**25 873**	**9 842**	**32,0%**	**5 918**	**19,3%**	**9 136**	**35,3%**	**24 895**	**96,2%**	**1 580**	**65,3%**	**478,3%**
Municipal governance and administration	**2 209**	**1 037**	**40**	**1,8%**	**239**	**10,8%**	**131**	**12,6%**	**410**	**39,6%**	**-**	**-**	**(100,0%)**
Executive and Council	939	-	-	-	16	1,7%	69	-	85	-	-	-	(100,0%)
Finance and administration	1 270	1 037	40	3,2%	223	17,6%	62	6,0%	325	31,4%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 351**	**830**	**-**	**-**	**100**	**7,4%**	**(100)**	**(12,1%)**	**-**	**-**	**-**	**698,4%**	**(100,0%)**
Community and Social Services	1 290	830	-	-	100	7,8%	(100)	(12,1%)	-	-	-	1 396,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	61	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19 162**	**17 756**	**4 839**	**25,3%**	**6 440**	**33,6%**	**9 105**	**51,3%**	**20 383**	**114,8%**	**1 458**	**81,6%**	**524,4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 162	17 756	4 839	25,3%	6 440	33,6%	9 105	51,3%	20 383	114,8%	1 458	81,6%	524,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 998**	**6 250**	**4 962**	**62,0%**	**(860)**	**(10,8%)**	**-**	**-**	**4 102**	**65,6%**	**122**	**35,6%**	**(100,0%)**
Energy sources	6 346	5 381	4 962	78,2%	(860)	(13,6%)	-	-	4 102	76,2%	122	40,0%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 652	870	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**222 294**	**220 269**	**7 439**	**3,3%**	**432**	**,2%**	**10 536**	**4,8%**	**18 407**	**8,4%**	**(383)**	**60,1%**	**(2 853,2%)**
Property rates	38 307	37 341	-	-	-	-	-	-	-	-	-	48,0%	-
Service charges	36 002	31 614	-	-	-	-	-	-	-	-	-	27,9%	-
Other revenue	8 223	10 866	33	,4%	(30)	(,4%)	(10)	(,1%)	(8)	(,1%)	(86)	17,6%	(88,1%)
Transfers and Subsidies - Operational	111 895	111 815	-	-	-	-	-	-	-	-	-	76,0%	-
Transfers and Subsidies - Capital	26 338	26 603	(687)	(2,6%)	536	2,0%	(685)	(2,6%)	(836)	(3,1%)	(215)	77,4%	218,4%
Interest	1 529	2 029	8 093	529,3%	(73)	(4,8%)	11 232	553,6%	19 251	948,8%	(81)	1,6%	(13 887,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(169 452)**	**(181 135)**	**(15 221)**	**9,0%**	**(20 166)**	**11,9%**	**12 502**	**(6,9%)**	**(22 885)**	**12,6%**	**(98)**	**68,4%**	**(12 845,4%)**
Suppliers and employees	(169 252)	(179 935)	(15 221)	9,0%	(20 166)	11,9%	12 502	(6,9%)	(22 885)	12,7%	(98)	69,0%	(12 845,4%)
Finance charges	-	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**52 842**	**39 133**	**(7 783)**	**(14,7%)**	**(19 734)**	**(37,3%)**	**23 038**	**58,9%**	**(4 478)**	**(11,4%)**	**(481)**	**27,4%**	**(4 891,8%)**
Cash Flow from Investing Activities													
Receipts	**1 300**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 300	1 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(34 528)**	**(29 754)**	**2**	**-**	**2**	**-**	**(26)**	**,1%**	**(22)**	**,1%**	**2**	**(,3%)**	**(1 745,3%)**
Capital assets	(34 528)	(29 754)	2	-	2	-	(26)	,1%	(22)	,1%	2	(,3%)	(1 745,3%)
Net Cash from/(used) Investing Activities	**(33 228)**	**(28 254)**	**2**	**-**	**2**	**-**	**(26)**	**,1%**	**(22)**	**,1%**	**2**	**(,4%)**	**(1 745,3%)**
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	**19 614**	**10 879**	**(7 781)**	**(39,7%)**	**(19 732)**	**(100,6%)**	**23 013**	**211,5%**	**(4 501)**	**(41,4%)**	**(479)**	**90,8%**	**(4 902,0%)**
Cash/cash equivalents at the year begin:	3 294	3 309	1 532	46,5%	(6 249)	(189,7%)	(25 981)	(785,1%)	1 532	46,3%	12 538	-	(307,2%)
Cash/cash equivalents at the year end:	**22 909**	**14 188**	**(6 249)**	**(27,3%)**	**(25 981)**	**(113,4%)**	**(3 135)**	**(22,1%)**	**(3 135)**	**(22,1%)**	**12 059**	**72,8%**	**(126,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 876	33,2%	436	7,7%	225	4,0%	3 116	55,1%	5 653	12,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	927	3,3%	897	3,2%	259	,9%	26 074	92,6%	28 157	63,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	132	4,2%	170	5,4%	65	2,1%	2 786	88,4%	3 153	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	2,9%	12	3,9%	3	1,0%	285	92,3%	309	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	213	3,0%	419	5,9%	213	3,0%	6 215	88,0%	7 060	15,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	(17,2%)	2	91,8%	-	-	1	25,4%	2	-	-	-	-	-
Total By Income Source	**3 157**	**7,1%**	**1 936**	**4,4%**	**764**	**1,7%**	**38 478**	**86,8%**	**44 334**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	473	3,3%	362	2,5%	157	1,1%	13 264	93,0%	14 256	32,2%	-	-	-	-
Commercial	1 592	15,3%	512	4,9%	167	1,6%	8 151	78,2%	10 422	23,5%	-	-	-	-
Households	739	4,1%	956	5,3%	407	2,3%	15 838	88,3%	17 939	40,5%	-	-	-	-
Other	353	20,5%	107	6,2%	33	1,9%	1 225	71,3%	1 718	3,9%	-	-	-	-
Total By Customer Group	**3 157**	**7,1%**	**1 936**	**4,4%**	**764**	**1,7%**	**38 478**	**86,8%**	**44 334**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	(2 354)	(5,6%)	2 398	5,7%	15 271	36,4%	26 593	63,5%	41 908	63,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 124	16,1%	2 075	15,7%	263	2,0%	8 712	66,1%	13 174	19,9%
Auditor-General	117	4,9%	264	11,0%	2 019	84,1%	-	-	2 400	3,6%
Other	3	-	1 785	20,8%	774	9,0%	6 003	70,1%	8 565	13,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(110)**	**(,2%)**	**6 522**	**9,9%**	**18 327**	**27,7%**	**41 308**	**62,5%**	**66 048**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**228 101**	**230 618**	**83 038**	**36,4%**	**68 522**	**30,0%**	**57 985**	**25,1%**	**209 545**	**90,9%**	**57 083**	**80,2%**	**1,6%**
Exchange Revenue													
Service charges - Electricity	17 599	13 641	2 468	14,0%	2 261	12,8%	2 981	21,8%	7 710	56,5%	2 798	45,8%	6,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 944	1 780	430	22,1%	430	22,1%	422	23,7%	1 281	72,0%	449	74,5%	(6,0%)
Sale of Goods and Rendering of Services	379	416	38	10,1%	32	8,4%	30	7,2%	100	24,0%	45	26,5%	(33,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 242	1 242	198	16,0%	211	17,0%	200	16,1%	609	49,0%	207	64,9%	(3,5%)
Interest earned from Current and Non Current Assets	3 148	3 148	756	24,0%	296	9,4%	459	14,6%	1 512	48,0%	595	51,6%	(22,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 401	1 678	388	27,7%	332	23,7%	339	20,2%	1 059	63,1%	293	64,1%	15,8%
Licence and permits	343	531	91	26,5%	87	25,3%	124	23,4%	302	56,9%	65	76,1%	90,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	223	670	131	59,0%	192	86,5%	120	17,8%	443	66,2%	18	63,8%	553,0%
Non-Exchange Revenue													
Property rates	66 121	65 846	16 462	24,9%	16 462	24,9%	16 462	25,0%	49 385	75,0%	15 683	75,0%	5,0%
Surcharges and Taxes	884	1 176	7 399	837,2%	3 696	418,2%	3 715	316,0%	14 810	1 259,5%	3 720	62,3%	(,1%)
Fines, penalties and forfeits	76	103	46	60,1%	7	9,0%	7	6,8%	60	57,9%	12	20,5%	(43,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	35	80,6%	(100,0%)
Transfer and subsidies - Operational	134 742	140 386	54 630	40,5%	44 517	33,0%	33 126	23,6%	132 273	94,2%	33 163	89,2%	(,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**220 062**	**225 128**	**54 875**	**24,9%**	**52 325**	**23,8%**	**51 489**	**22,9%**	**158 689**	**70,5%**	**45 264**	**68,8%**	**13,8%**
Employee related costs	72 273	72 238	18 652	25,8%	19 598	27,1%	17 857	24,7%	56 107	77,7%	17 337	74,3%	3,0%
Remuneration of councillors	11 979	11 979	2 627	21,9%	3 066	25,6%	2 584	21,6%	8 276	69,1%	2 739	75,8%	(5,7%)
Bulk purchases - electricity	22 000	22 000	6 017	27,4%	5 393	24,5%	4 479	20,4%	15 888	72,2%	2 720	68,1%	64,7%
Inventory consumed	1 648	1 875	736	44,6%	483	29,3%	0	-	1 219	65,0%	1 466	46,9%	(100,0%)
Debt impairment	4 100	4 100	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 696	18 696	4 843	25,9%	4 904	26,2%	4 985	26,7%	14 731	78,8%	4 700	70,7%	6,1%
Interest	63	63	2	2,6%	2	3,3%	34	53,9%	38	59,8%	32	36,5%	4,5%
Contracted services	45 058	46 873	8 199	18,2%	8 575	19,0%	10 890	23,2%	27 663	59,0%	10 061	69,3%	8,2%
Transfers and subsidies	1 300	1 500	219	16,9%	341	26,2%	337	22,5%	897	59,8%	326	68,1%	3,4%
Irrecoverable debts written off	468	468	-	-	-	-	1 798	384,1%	1 798	384,1%	-	1,7%	(100,0%)
Operational costs	42 476	45 335	13 581	32,0%	9 964	23,5%	8 526	18,8%	32 071	70,7%	5 881	68,0%	45,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 039**	**5 490**	**28 163**	**-**	**16 197**	**-**	**6 496**	**-**	**50 856**	**-**	**11 819**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	34 924	35 336	3 609	10,3%	10 922	31,3%	7 777	22,0%	22 308	63,1%	10 089	100,8%	(22,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 963**	**40 826**	**31 772**		**27 119**		**14 273**		**73 164**		**21 908**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 963**	**40 826**	**31 772**		**27 119**		**14 273**		**73 164**		**21 908**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 963**	**40 826**	**31 772**		**27 119**		**14 273**		**73 164**		**21 908**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 963**	**40 826**	**31 772**		**27 119**		**14 273**		**73 164**		**21 908**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**34 164**	**34 994**	**3 242**	**9,5%**	**10 838**	**31,7%**	**7 149**	**20,4%**	**21 228**	**60,7%**	**8 667**	**74,5%**	**(17,5%)**
National Government	30 499	30 895	3 242	10,6%	9 680	31,7%	6 922	22,4%	19 843	64,2%	8 536	91,8%	(18,9%)
Provincial Government	-	417	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 499**	**31 313**	**3 242**	**10,6%**	**9 680**	**31,7%**	**6 922**	**22,1%**	**19 843**	**63,4%**	**8 536**	**91,8%**	**(18,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 665	3 682	-	-	1 158	31,6%	227	6,2%	1 385	37,6%	131	8,6%	73,3%
Capital Expenditure Functional	**34 164**	**34 994**	**3 242**	**9,5%**	**10 838**	**31,7%**	**7 149**	**20,4%**	**21 228**	**60,7%**	**8 667**	**74,5%**	**(17,5%)**
Municipal governance and administration	**565**	**586**	**-**	**-**	**1 158**	**204,9%**	**392**	**66,9%**	**1 550**	**264,4%**	**131**	**13,0%**	**199,6%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	565	586	-	-	1 158	204,9%	392	66,9%	1 550	264,4%	131	13,0%	199,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 157**	**685**	**-**	**-**	**-**	**-**	**241**	**35,1%**	**241**	**35,1%**	**1 181**	**57,9%**	**(79,6%)**
Community and Social Services	1 915	417	-	-	-	-	-	-	-	-	1 181	56,4%	(100,0%)
Sport And Recreation	242	242	-	-	-	-	241	99,4%	241	99,4%	-	100,0%	(100,0%)
Public Safety	-	26	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 190**	**24 993**	**1 966**	**8,9%**	**5 792**	**26,1%**	**4 719**	**18,9%**	**12 478**	**49,9%**	**3 686**	**64,7%**	**28,0%**
Planning and Development	11 053	10 206	1 135	10,3%	3 138	28,4%	57	,6%	4 330	42,4%	2 949	60,7%	(98,1%)
Road Transport	11 138	14 787	831	7,5%	2 653	23,8%	4 663	31,5%	8 148	55,1%	738	72,5%	531,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 251**	**8 730**	**1 275**	**13,8%**	**3 888**	**42,0%**	**1 797**	**20,6%**	**6 960**	**79,7%**	**3 669**	**152,7%**	**(51,0%)**
Energy sources	8 730	8 730	1 275	14,6%	3 888	44,5%	1 797	20,6%	6 960	79,7%	3 669	152,7%	(51,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	522	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**266 900**	**257 462**	**91 497**	**34,3%**	**68 579**	**25,7%**	**68 788**	**26,7%**	**228 865**	**88,9%**	**54 824**	**88,8%**	**25,5%**
Property rates	59 002	58 768	10 271	17,4%	1 145	1,9%	13 161	22,4%	24 576	41,8%	4 264	89,5%	208,6%
Service charges	16 994	15 175	4 116	24,2%	3 807	22,4%	3 379	22,3%	11 302	74,5%	3 173	62,1%	6,5%
Other revenue	18 090	4 648	8 754	48,4%	4 067	22,5%	4 013	86,3%	16 834	362,2%	3 869	47,8%	3,7%
Transfers and Subsidies - Operational	134 742	140 386	55 876	41,5%	45 092	33,5%	37 398	26,6%	138 366	98,6%	32 201	89,4%	16,1%
Transfers and Subsidies - Capital	34 924	35 336	11 672	33,4%	14 175	40,6%	10 381	29,4%	36 228	102,5%	10 723	128,1%	(3,2%)
Interest	3 148	3 148	810	25,7%	293	9,3%	456	14,5%	1 559	49,5%	593	51,3%	(23,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(214 069)**	**(220 837)**	**(63 296)**	**29,6%**	**(53 502)**	**25,0%**	**(49 107)**	**22,2%**	**(165 904)**	**75,1%**	**(46 174)**	**81,9%**	**6,4%**
Suppliers and employees	(212 706)	(219 274)	(63 296)	29,8%	(53 108)	25,0%	(48 712)	22,2%	(165 116)	75,3%	(46 174)	82,6%	5,5%
Finance charges	(63)	(63)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 300)	(1 500)	-	-	(393)	30,2%	(395)	26,3%	(788)	52,5%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**52 831**	**36 624**	**28 202**	**53,4%**	**15 078**	**28,5%**	**19 681**	**53,7%**	**62 961**	**171,9%**	**8 650**	**110,4%**	**127,5%**
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	**(39 290)**	**(40 264)**	**(5 695)**	**14,5%**	**(11 132)**	**28,3%**	**(8 038)**	**20,0%**	**(24 865)**	**61,8%**	**(9 816)**	**72,2%**	**(18,1%)**
Capital assets	(39 290)	(40 264)	(5 695)	14,5%	(11 132)	28,3%	(8 038)	20,0%	(24 865)	61,8%	(9 816)	72,2%	(18,1%)
Net Cash from/(used) Investing Activities	**(39 290)**	**(40 264)**	**(5 695)**	**14,5%**	**(11 132)**	**28,3%**	**(8 038)**	**20,0%**	**(24 865)**	**61,8%**	**(9 816)**	**72,2%**	**(18,1%)**
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	**13 541**	**(3 639)**	**22 507**	**166,2%**	**3 946**	**29,1%**	**11 644**	**(320,0%)**	**38 096**	**(1 046,8%)**	**(1 167)**	**189,5%**	**(1 098,1%)**
Cash/cash equivalents at the year begin:	21 135	5 099	5 099	24,1%	27 606	130,6%	31 552	618,7%	5 099	100,0%	41 781	-	(24,5%)
Cash/cash equivalents at the year end:	34 676	1 460	27 606	79,6%	31 552	91,0%	43 195	2 958,3%	43 195	2 958,3%	40 615	185,6%	6,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 059	14,2%	435	5,8%	85	1,1%	5 901	78,9%	7 479	7,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 075	6,3%	5 194	8,0%	2 544	3,9%	53 192	81,8%	65 005	65,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	162	2,1%	272	3,6%	129	1,7%	7 080	92,6%	7 643	7,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	121	7,5%	164	10,2%	64	3,9%	1 265	78,4%	1 614	1,6%	-	-	-	-
Interest on Arrear Debtor Accounts	165	,9%	311	1,7%	172	1,0%	17 387	96,4%	18 036	18,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(21)	100,0%	(21)	-	-	-	-	-
Total By Income Source	**5 581**	**5,6%**	**6 377**	**6,4%**	**2 994**	**3,0%**	**84 804**	**85,0%**	**99 756**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 466	6,4%	4 628	8,6%	2 368	4,4%	43 615	80,7%	54 076	54,2%	-	-	-	-
Commercial	810	14,3%	227	4,0%	112	2,0%	4 512	79,7%	5 661	5,7%	-	-	-	-
Households	296	1,4%	304	1,4%	285	1,4%	20 120	95,8%	21 004	21,1%	-	-	-	-
Other	1 010	5,3%	1 218	6,4%	229	1,2%	16 557	87,1%	19 015	19,1%	-	-	-	-
Total By Customer Group	**5 581**	**5,6%**	**6 377**	**6,4%**	**2 994**	**3,0%**	**84 804**	**85,0%**	**99 756**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	288	150,8%	(42)	(22,1%)	-	-	(55)	(28,6%)	191	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**288**	**150,8%**	**(42)**	**(22,1%)**	**-**	**-**	**(55)**	**(28,6%)**	**191**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**917 967**	**903 005**	**343 508**	**37,4%**	**292 019**	**31,8%**	**222 069**	**24,6%**	**857 596**	**95,0%**	**224 290**	**93,7%**	**(1,0%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	78 852	69 713	16 680	21,2%	15 306	19,4%	16 487	23,7%	48 473	69,5%	14 424	63,5%	14,3%
Service charges - Waste Water Management	10 607	10 607	2 446	23,1%	2 562	24,2%	2 351	22,2%	7 358	69,4%	2 507	73,1%	(6,2%)
Service charges - Waste Management	44 175	40 314	9 300	21,1%	9 990	22,6%	9 607	23,8%	28 897	71,7%	8 365	57,6%	14,8%
Sale of Goods and Rendering of Services	823	823	99	12,0%	169	20,5%	281	34,2%	549	66,8%	94	84,4%	198,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 699	1 699	1 041	61,3%	1 122	66,0%	1 018	59,9%	3 181	187,2%	1 000	194,5%	1,9%
Interest earned from Current and Non Current Assets	27 560	27 560	9 314	33,8%	6 226	22,6%	6 893	25,0%	22 433	81,4%	7 763	80,7%	(11,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	343	343	295	86,0%	16	4,7%	-	-	311	90,6%	21	157,5%	(100,0%)
Licence and permits	103	166	27	25,8%	45	44,1%	56	33,7%	128	76,9%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 257	2 643	1 454	27,7%	598	11,4%	332	12,6%	2 384	90,2%	(22)	92,4%	(1 623,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13	13	228	1 813,7%	517	4 107,7%	569	4 525,1%	1 315	10 446,5%	9 735	95,3%	(94,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	15	-	(100,0%)
Transfer and subsidies - Operational	748 535	749 124	302 624	40,4%	255 468	34,1%	183 959	24,6%	742 052	99,1%	180 388	99,4%	2,0%
Interest	-	-	-	-	-	-	111	-	111	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	404	-	404	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	(0)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 192 769**	**1 182 709**	**263 918**	**22,1%**	**279 574**	**23,4%**	**232 228**	**19,6%**	**775 719**	**65,6%**	**238 678**	**64,4%**	**(2,7%)**
Employee related costs	416 355	353 879	80 815	19,4%	87 750	21,1%	76 573	21,6%	245 139	69,3%	81 186	69,1%	(5,7%)
Remuneration of councillors	18 122	18 122	3 378	18,6%	4 267	23,5%	3 858	21,3%	11 503	63,5%	1 909	67,2%	102,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	179 041	199 582	48 175	26,9%	52 717	29,4%	53 996	27,1%	154 887	77,6%	68 301	77,7%	(20,9%)
Debt impairment	9 869	9 869	-	-	-	-	-	-	-	-	-	,8%	-
Depreciation and amortisation	152 827	152 827	32 611	21,3%	29 813	19,5%	13 031	8,5%	75 456	49,4%	25 363	52,1%	(48,6%)
Interest	3 419	7 631	1 907	55,8%	1 512	44,2%	2 303	30,2%	5 722	75,0%	102	5,8%	2 163,7%
Contracted services	190 824	214 183	46 135	24,2%	59 308	31,1%	32 135	15,0%	137 578	64,2%	38 399	73,2%	(16,3%)
Transfers and subsidies	5 200	5 250	624	12,0%	850	16,3%	150	2,9%	1 624	30,9%	-	59,6%	(100,0%)
Irrecoverable debts written off	9 122	9 122	-	-	-	-	-	-	-	-	-	-	-
Operational costs	129 713	134 813	33 418	25,8%	30 845	23,8%	22 553	16,7%	86 816	64,4%	23 419	68,9%	(3,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	78 276	77 430	16 854	21,5%	12 512	16,0%	27 629	35,7%	56 995	73,6%	-	-	(100,0%)
Surplus/(Deficit)	**(274 803)**	**(279 704)**	**79 590**	**-**	**12 445**	**-**	**(10 158)**	**-**	**81 877**	**-**	**(14 388)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	491 415	462 823	110 077	22,4%	141 376	28,8%	106 210	22,9%	357 662	77,3%	86 507	78,3%	22,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**216 613**	**183 119**	**189 667**		**153 821**		**96 051**		**439 539**		**72 119**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**216 613**	**183 119**	**189 667**		**153 821**		**96 051**		**439 539**		**72 119**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**216 613**	**183 119**	**189 667**		**153 821**		**96 051**		**439 539**		**72 119**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**216 613**	**183 119**	**189 667**		**153 821**		**96 051**		**439 539**		**72 119**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**465 008**	**442 161**	**108 118**	**23,3%**	**125 520**	**27,0%**	**96 597**	**21,8%**	**330 236**	**74,7%**	**86 621**	**75,8%**	**11,5%**
National Government	427 318	402 442	95 719	22,4%	122 936	28,8%	92 356	22,9%	311 011	77,3%	75 220	78,4%	22,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	13	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**427 318**	**402 455**	**95 719**	**22,4%**	**122 936**	**28,8%**	**92 356**	**22,9%**	**311 011**	**77,3%**	**75 220**	**78,3%**	**22,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 690	39 706	12 399	32,9%	2 585	6,9%	4 241	10,7%	19 225	48,4%	11 401	53,8%	(62,8%)
Capital Expenditure Functional	**465 008**	**442 161**	**108 118**	**23,3%**	**125 520**	**27,0%**	**96 597**	**21,8%**	**330 236**	**74,7%**	**86 621**	**75,8%**	**11,5%**
Municipal governance and administration	**3 800**	**5 492**	**413**	**10,9%**	**63**	**1,7%**	**576**	**10,5%**	**1 053**	**19,2%**	**775**	**36,1%**	**(25,6%)**
Executive and Council	350	2 150	-	-	3	,9%	-	-	3	,1%	63	6,2%	(100,0%)
Finance and administration	3 330	3 222	413	12,4%	60	1,8%	576	17,9%	1 050	32,6%	712	59,7%	(19,0%)
Internal audit	120	120	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**860**	**940**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**505**	**100,0%**	**(100,0%)**
Community and Social Services	860	890	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	50	-	-	-	-	-	-	-	-	505	100,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 550**	**2 072**	**-**	**-**	**34**	**2,2%**	**-**	**-**	**34**	**1,6%**	**14**	**7,0%**	**(100,0%)**
Planning and Development	1 500	2 022	-	-	-	-	-	-	-	-	4	2,4%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	50	50	-	-	34	67,5%	-	-	34	67,5%	10	40,7%	(100,0%)
Trading Services	**458 798**	**433 657**	**107 705**	**23,5%**	**125 423**	**27,3%**	**96 020**	**22,1%**	**329 149**	**75,9%**	**85 327**	**76,2%**	**12,5%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	433 859	419 932	102 782	23,7%	119 459	27,5%	95 713	22,8%	317 953	75,7%	81 330	76,2%	17,7%
Waste Water Management	21 938	11 666	2 865	13,1%	5 964	27,2%	308	2,6%	9 137	78,3%	1 320	50,5%	(76,7%)
Waste Management	3 000	2 058	2 058	68,6%	-	-	-	-	2 058	100,0%	2 676	91,9%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 512 521**	**1 466 918**	**1 394 743**	**92,2%**	**1 383 849**	**91,5%**	**1 554 961**	**106,0%**	**4 333 554**	**295,4%**	**663 661**	**167,1%**	**134,3%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	130 850	117 850	31 720	24,2%	34 776	26,6%	34 515	29,3%	101 012	85,7%	28 518	91,3%	21,0%
Other revenue	114 161	109 682	845 097	740,3%	950 858	832,9%	1 211 916	1 104,9%	3 007 871	2 742,4%	361 479	825,9%	235,3%
Transfers and Subsidies - Operational	745 698	746 968	302 488	40,6%	242 043	32,5%	201 496	27,0%	746 027	99,9%	174 201	100,0%	15,7%
Transfers and Subsidies - Capital	494 252	464 858	209 619	42,4%	152 489	30,9%	103 691	22,3%	465 799	100,2%	91 529	100,0%	13,3%
Interest	27 560	27 560	5 819	21,1%	3 683	13,4%	3 343	12,1%	12 845	46,6%	7 934	77,4%	(57,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 046 042)**	**(1 046 234)**	**(395 015)**	**37,8%**	**(474 604)**	**45,4%**	**(320 847)**	**30,7%**	**(1 190 467)**	**113,8%**	**(400 472)**	**127,9%**	**(19,9%)**
Suppliers and employees	(1 040 842)	(1 040 984)	(395 015)	38,0%	(474 604)	45,6%	(320 847)	30,8%	(1 190 467)	114,4%	(400 075)	128,7%	(19,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	(397)	66,0%	(100,0%)
Transfers and grants	(5 200)	(5 250)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**466 479**	**420 685**	**999 728**	**214,3%**	**909 245**	**194,9%**	**1 234 114**	**293,4%**	**3 143 087**	**747,1%**	**263 189**	**258,9%**	**368,9%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**65**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	65	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(465 008)**	**(442 161)**	**(108 118)**	**23,3%**	**(125 520)**	**27,0%**	**(96 597)**	**21,8%**	**(330 236)**	**74,7%**	**(86 621)**	**75,8%**	**11,5%**
Capital assets	(465 008)	(442 161)	(108 118)	23,3%	(125 520)	27,0%	(96 597)	21,8%	(330 236)	74,7%	(86 621)	75,8%	11,5%
Net Cash from/(used) Investing Activities	**(465 008)**	**(442 161)**	**(108 118)**	**23,3%**	**(125 520)**	**27,0%**	**(96 597)**	**21,8%**	**(330 236)**	**74,7%**	**(86 556)**	**75,8%**	**11,6%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(3 047)**	**48,5%**	**(100,0%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(3 047)	48,5%	(100,0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(3 047)**	**48,5%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**1 471**	**(21 476)**	**891 610**	**60 609,8%**	**783 724**	**53 275,9%**	**1 137 517**	**(5 296,7%)**	**2 812 851**	**(13 097,6%)**	**173 586**	**(17 051,1%)**	**555,3%**
Cash/cash equivalents at the year begin:	132 028	136 161	136 161	103,1%	1 027 771	778,4%	1 811 495	1 330,4%	136 161	100,0%	761 273	87,9%	138,0%
Cash/cash equivalents at the year end:	133 499	114 685	1 027 771	769,9%	1 811 495	1 356,9%	2 949 012	2 571,4%	2 949 012	2 571,4%	934 859	628,8%	215,5%

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	4 970	6,5%	5 177	6,8%	3 355	4,4%	63 095	82,4%	76 598	57,1%	-	-	40 320	52,6%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	942	4,4%	565	2,7%	420	2,0%	19 339	90,9%	21 266	15,9%	-	-	11 420	53,7%
Receivables from Exchange Transactions - Waste Management	3 559	49,4%	191	2,6%	84	1,2%	3 365	46,7%	7 197	5,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	381	1,8%	374	1,7%	362	1,7%	20 245	94,8%	21 362	15,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	215	2,8%	227	3,0%	152	2,0%	7 045	92,2%	7 639	5,7%	-	-	3 926	51,4%
Total By Income Source	**10 066**	**7,5%**	**6 533**	**4,9%**	**4 373**	**3,3%**	**113 089**	**84,4%**	**134 063**	**100,0%**	**-**	**-**	**55 665**	**41,5%**
Debtors Age Analysis By Customer Group														
Organs of State	2 550	14,6%	3 019	17,3%	1 954	11,2%	9 926	56,9%	17 449	13,0%	-	-	5 482	31,4%
Commercial	4 937	25,0%	1 178	6,0%	627	3,2%	13 008	65,9%	19 749	14,7%	-	-	7 876	39,9%
Households	2 567	2,7%	2 334	2,4%	1 790	1,9%	89 525	93,0%	96 216	71,8%	-	-	42 308	44,0%
Other	13	2,0%	3	,5%	3	,4%	630	97,0%	649	,5%	-	-	-	-
Total By Customer Group	**10 066**	**7,5%**	**6 533**	**4,9%**	**4 373**	**3,3%**	**113 089**	**84,4%**	**134 063**	**100,0%**	**-**	**-**	**55 665**	**41,5%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	7 950	100,0%	-	-	-	-	-	-	7 950	40,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 404	96,6%	-	-	-	-	407	3,4%	11 812	59,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**19 354**	**97,9%**	**-**	**-**	**-**	**-**	**407**	**2,1%**	**19 762**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**447 101**	**442 150**	**168 535**	**37,7%**	**167 767**	**37,5%**	**49 152**	**11,1%**	**385 454**	**87,2%**	**106 580**	**87,6%**	**(53,9%)**
Exchange Revenue													
Service charges - Electricity	72 341	72 341	19 657	27,2%	15 163	21,0%	13 682	18,9%	48 501	67,0%	15 354	82,3%	(10,9%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 106	14 106	3 274	23,2%	3 322	23,6%	3 206	22,7%	9 803	69,5%	3 149	84,3%	1,8%
Sale of Goods and Rendering of Services	9 474	2 755	1 725	18,2%	185	2,0%	(1 248)	(45,3%)	662	24,0%	522	6,8%	(339,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	963	1 500	354	36,7%	251	26,1%	379	25,3%	984	65,6%	118	96,7%	222,7%
Interest earned from Current and Non Current Assets	28 000	28 000	839	3,0%	2 159	7,7%	9 051	32,3%	12 050	43,0%	6 964	89,5%	30,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	7	-	(100,0%)
Rental from Fixed Assets	374	724	141	37,8%	204	54,5%	124	17,1%	469	64,8%	108	90,6%	14,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-	16	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 200	1 750	103	8,6%	446	37,2%	1 178	67,3%	1 728	98,7%	208	78,2%	467,6%
Non-Exchange Revenue													
Property rates	62 237	62 237	37 452	60,2%	9 325	15,0%	9 929	16,0%	56 706	91,1%	19 304	69,0%	(48,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 310	1 310	21	1,6%	22	1,7%	24	1,8%	66	5,1%	13	6,9%	88,4%
Licences or permits	957	957	191	19,9%	310	32,4%	254	26,6%	755	78,9%	225	96,4%	12,9%
Transfer and subsidies - Operational	253 163	253 163	103 978	41,1%	135 455	53,5%	11 655	4,6%	251 087	99,2%	60 053	98,5%	(80,6%)
Interest	2 976	3 308	801	26,9%	925	31,1%	918	27,7%	2 643	79,9%	541	60,2%	69,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**443 031**	**461 700**	**85 831**	**19,4%**	**133 562**	**30,1%**	**94 678**	**20,5%**	**314 070**	**68,0%**	**90 384**	**64,2%**	**4,8%**
Employee related costs	152 543	152 543	32 633	21,4%	37 025	24,3%	40 605	26,6%	110 262	72,3%	31 948	65,6%	27,1%
Remuneration of councillors	16 388	16 388	3 620	22,1%	4 247	25,9%	3 634	22,2%	11 501	70,2%	3 641	74,3%	(,2%)
Bulk purchases - electricity	57 866	57 866	13 013	22,5%	18 590	32,1%	8 661	15,0%	40 263	69,6%	13 972	74,6%	(38,0%)
Inventory consumed	4 533	5 634	517	11,4%	2 082	45,9%	1 162	20,6%	3 761	66,7%	242	49,3%	379,1%
Debt impairment	30 261	30 261	-	-	15 130	50,0%	-	-	15 130	50,0%	-	50,0%	-
Depreciation and amortisation	37 856	37 856	8 708	23,0%	8 838	23,3%	8 828	23,3%	26 374	69,7%	8 494	70,3%	3,9%
Interest	3 300	3 300	18	,5%	0	-	-	-	18	,5%	2	1,0%	(100,0%)
Contracted services	79 270	84 257	14 627	18,5%	22 720	28,7%	17 199	20,4%	54 545	64,7%	16 801	56,0%	2,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 261	6 261	-	-	3 130	50,0%	-	-	3 130	50,0%	-	50,0%	-
Operational costs	54 755	66 735	12 696	23,2%	21 798	39,8%	14 591	21,9%	49 085	73,6%	15 275	74,5%	(4,5%)
Losses on disposal of Assets	-	600	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	8	-	(100,0%)
Surplus/(Deficit)	**4 070**	**(19 550)**	**82 704**	**-**	**34 206**	**-**	**(45 526)**	**-**	**71 384**	**-**	**16 197**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	39 760	47 421	5 083	12,8%	12 262	30,8%	8 947	18,9%	26 292	55,4%	20 503	61,3%	(56,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 830**	**27 872**	**87 787**		**46 467**		**(36 578)**		**97 676**		**36 700**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**43 830**	**27 872**	**87 787**		**46 467**		**(36 578)**		**97 676**		**36 700**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 830**	**27 872**	**87 787**		**46 467**		**(36 578)**		**97 676**		**36 700**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 830**	**27 872**	**87 787**		**46 467**		**(36 578)**		**97 676**		**36 700**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**127 600**	**135 814**	**7 177**	**5,6%**	**(486 806)**	**(381,5%)**	**562 386**	**414,1%**	**82 757**	**60,9%**	**31 308**	**51,9%**	**1 696,3%**
National Government	33 963	40 614	5 437	16,0%	(221 749)	(652,9%)	239 373	589,4%	23 060	56,8%	17 394	71,1%	1 276,1%
Provincial Government	739	705	-	-	(687)	(93,0%)	989	140,4%	302	42,9%	69	27,0%	1 340,8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 702**	**41 319**	**5 437**	**15,7%**	**(222 437)**	**(641,0%)**	**240 363**	**581,7%**	**23 362**	**56,5%**	**17 463**	**70,6%**	**1 276,4%**
Borrowing	-	-	-	-	(3 881)	-	3 881	-	-	-	-	-	(100,0%)
Internally generated funds	92 898	94 496	1 740	1,9%	(260 488)	(280,4%)	318 143	336,7%	59 395	62,9%	13 845	40,7%	2 198,0%
Capital Expenditure Functional	**127 600**	**135 814**	**7 177**	**5,6%**	**(486 806)**	**(381,5%)**	**562 386**	**414,1%**	**82 757**	**60,9%**	**31 308**	**51,9%**	**1 696,3%**
Municipal governance and administration	**14 426**	**25 047**	**226**	**1,6%**	**(144 036)**	**(998,4%)**	**159 511**	**636,8%**	**15 700**	**62,7%**	**2 210**	**43,2%**	**7 118,8%**
Executive and Council	5 870	11 431	3 015	51,4%	22	,4%	4 711	41,2%	7 748	67,8%	116	11,1%	3 968,2%
Finance and administration	8 557	13 616	(2 789)	(32,6%)	(144 058)	(1 683,6%)	154 799	1 136,9%	7 953	58,4%	2 094	46,7%	7 293,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 522**	**18 385**	**241**	**1,6%**	**(119 335)**	**(768,8%)**	**123 363**	**671,0%**	**4 268**	**23,2%**	**2 837**	**29,7%**	**4 249,0%**
Community and Social Services	4 457	4 107	241	5,4%	(111 850)	(2 509,8%)	112 922	2 749,5%	1 313	32,0%	193	39,6%	58 265,7%
Sport And Recreation	10 127	13 426	-	-	(7 485)	(73,9%)	10 396	77,4%	2 910	21,7%	2 643	28,4%	293,3%
Public Safety	939	852	-	-	-	-	44	5,2%	44	5,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**91 726**	**88 071**	**5 695**	**6,2%**	**(185 029)**	**(201,7%)**	**239 821**	**272,3%**	**60 486**	**68,7%**	**25 020**	**54,4%**	**858,5%**
Planning and Development	12 191	11 215	334	2,7%	(33 177)	(272,1%)	36 223	323,0%	3 380	30,1%	2 822	50,3%	1 183,7%
Road Transport	79 535	76 856	5 361	6,7%	(151 852)	(190,9%)	203 598	264,9%	57 107	74,3%	22 198	55,4%	817,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 926**	**4 312**	**1 016**	**17,1%**	**(38 406)**	**(648,1%)**	**39 692**	**920,6%**	**2 302**	**53,4%**	**1 242**	**88,0%**	**3 096,7%**
Energy sources	3 752	2 178	470	12,5%	(33 686)	(897,9%)	33 958	1 559,3%	742	34,1%	1 152	47,0%	2 848,7%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 174	2 134	546	25,1%	(4 720)	(217,1%)	5 734	268,7%	1 560	73,1%	90	126,8%	6 271,0%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**441 720**	**464 689**	**164 138**	**37,2%**	**(1 782 275)**	**(403,5%)**	**2 126 277**	**457,6%**	**508 140**	**109,4%**	**262 968**	**155,9%**	**708,6%**
Property rates	31 118	31 118	21 033	67,6%	(62 431)	(200,6%)	83 806	269,3%	42 408	136,3%	9 215	69,6%	809,5%
Service charges	75 777	75 777	20 577	27,2%	(34 750)	(45,9%)	69 865	92,2%	55 692	73,5%	14 396	110,8%	385,3%
Other revenue	4 674	24 811	2 234	47,8%	(20 586)	(440,4%)	22 246	89,7%	3 894	15,7%	1 131	10,9%	1 866,9%
Transfers and Subsidies - Operational	262 390	254 663	103 749	39,5%	(1 280 868)	(488,2%)	1 672 607	656,8%	495 489	194,6%	195 462	208,3%	755,7%
Transfers and Subsidies - Capital	39 760	50 319	13 601	34,2%	(371 952)	(935,5%)	249 744	496,3%	(108 606)	(215,8%)	33 327	106,7%	649,4%
Interest	28 000	28 000	2 943	10,5%	(11 689)	(41,7%)	28 009	100,0%	19 264	68,8%	9 437	90,1%	196,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(395 680)**	**(422 028)**	**(105 044)**	**26,5%**	**322 725**	**(81,6%)**	**(564 400)**	**133,7%**	**(346 718)**	**82,2%**	**(106 495)**	**59,8%**	**430,0%**
Suppliers and employees	(392 380)	(418 728)	(105 044)	26,8%	322 725	(82,2%)	(564 400)	134,8%	(346 718)	82,8%	(106 495)	60,3%	430,0%
Finance charges	(3 300)	(3 300)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**46 040**	**42 661**	**59 094**	**128,4%**	**(1 459 550)**	**(3 170,2%)**	**1 561 878**	**3 661,2%**	**161 422**	**378,4%**	**156 473**	**710,9%**	**898,2%**
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	**(146 740)**	**(156 184)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(146 740)	(156 184)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(146 740)**	**(156 184)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**80**	**-**	**(274)**	**-**	**349**	**-**	**155**	**-**	**28**	**-**	**1 164,4%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	80	-	(274)	-	349	-	155	-	28	-	1 164,4%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**80**	**-**	**(274)**	**-**	**349**	**-**	**155**	**-**	**28**	**-**	**1 164,4%**
Net Increase/(Decrease) in cash held	**(100 700)**	**(113 524)**	**59 174**	**(58,8%)**	**(1 459 824)**	**1 449,7%**	**1 562 227**	**(1 376,1%)**	**161 577**	**(142,3%)**	**156 501**	**(506,3%)**	**898,2%**
Cash/cash equivalents at the year begin:	183 424	208 808	-	-	59 174	32,3%	(1 059 800)	(507,5%)	-	-	827 021	99,7%	(228,1%)
Cash/cash equivalents at the year end:	**82 724**	**95 284**	**59 174**	**71,5%**	**(1 059 800)**	**(1 281,1%)**	**161 577**	**169,6%**	**161 577**	**169,6%**	**983 522**	**612,1%**	**(83,6%)**

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	792	15,6%	602	11,9%	147	2,9%	3 525	69,6%	5 066	1,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 142	2,3%	3 174	2,3%	1 410	1,0%	131 524	94,5%	139 251	53,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 181	1,6%	2 005	2,8%	974	1,3%	68 373	94,3%	72 532	27,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(41)	(31,2%)	11	8,2%	5	3,8%	155	119,3%	130	-	-	-	-	-
Interest on Arrear Debtor Accounts	440	1,1%	875	2,2%	431	1,1%	37 246	95,5%	38 992	14,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	,3%	2	-	-	-	5 648	99,7%	5 665	2,2%	-	-	-	-
Total By Income Source	**5 530**	**2,1%**	**6 668**	**2,5%**	**2 967**	**1,1%**	**246 472**	**94,2%**	**261 637**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	604	1,2%	632	1,3%	326	,7%	47 934	96,8%	49 496	18,9%	-	-	-	-
Commercial	1 763	4,6%	1 309	3,4%	506	1,3%	34 867	90,7%	38 445	14,7%	-	-	-	-
Households	3 014	1,8%	4 461	2,7%	2 006	1,2%	156 905	94,3%	166 386	63,6%	-	-	-	-
Other	149	2,0%	265	3,6%	130	1,8%	6 766	92,6%	7 310	2,8%	-	-	-	-
Total By Customer Group	**5 530**	**2,1%**	**6 668**	**2,5%**	**2 967**	**1,1%**	**246 472**	**94,2%**	**261 637**	**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	155	100,0%	-	-	-	-	-	-	155	98,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	100,0%	-	-	-	-	-	-	2	1,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**157**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**157**	**100,0%**

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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**2 716 201**	**2 775 742**	**609 003**	**22,4%**	**703 324**	**25,9%**	**702 087**	**25,3%**	**2 014 413**	**72,6%**	**634 875**	**71,0%**	**10,6%**
Exchange Revenue													
Service charges - Electricity	1 398 776	1 385 636	264 295	18,9%	321 814	23,0%	342 362	24,7%	928 471	67,0%	303 164	66,1%	12,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	103 074	103 074	27 671	26,8%	26 503	25,7%	27 682	26,9%	81 857	79,4%	18 811	74,3%	47,2%
Sale of Goods and Rendering of Services	37 376	35 726	5 936	15,9%	8 385	22,4%	6 135	17,2%	20 456	57,3%	4 891	49,6%	25,4%
Agency services	14 689	13 289	2 968	20,2%	2 982	20,3%	3 315	24,9%	9 266	69,7%	2 691	64,8%	23,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 000	11 000	2 539	23,1%	2 791	25,4%	2 737	24,9%	8 066	73,3%	2 223	54,4%	23,1%
Interest earned from Current and Non Current Assets	54 423	82 461	18 945	34,8%	22 205	40,8%	20 015	24,3%	61 166	74,2%	33 422	74,9%	(40,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 028	3 420	846	27,9%	758	25,0%	679	19,9%	2 284	66,8%	602	61,4%	12,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	22 090	36 814	3 211	14,5%	12 464	56,4%	17 929	48,7%	33 604	91,3%	(4 986)	34,1%	(459,6%)
Non-Exchange Revenue													
Property rates	731 912	746 798	147 594	20,2%	198 880	27,2%	199 248	26,7%	545 723	73,1%	184 626	72,3%	7,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 515	40 950	15 239	45,5%	9 638	28,8%	(275)	(,7%)	24 602	60,1%	14 746	75,3%	(101,9%)
Licences or permits	976	1 501	186	19,1%	541	55,4%	194	12,9%	922	61,4%	120	70,0%	61,1%
Transfer and subsidies - Operational	300 343	303 883	119 572	39,8%	96 361	32,1%	75 764	24,9%	291 697	96,0%	74 565	94,1%	1,6%
Interest	-	6 191	-	-	(0)	-	4 693	75,8%	4 693	75,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	5 000	-	-	-	-	1 607	32,1%	1 607	32,1%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 716 137**	**2 985 821**	**624 736**	**23,0%**	**678 520**	**25,0%**	**618 466**	**20,7%**	**1 921 722**	**64,4%**	**560 958**	**65,3%**	**10,3%**
Employee related costs	597 944	607 520	134 486	22,5%	146 652	24,5%	152 518	25,1%	433 655	71,4%	139 704	71,9%	9,2%
Remuneration of councillors	37 823	31 734	7 086	18,7%	7 489	19,8%	8 721	27,5%	23 297	73,4%	8 993	65,7%	(3,0%)
Bulk purchases - electricity	1 238 436	1 449 436	328 743	26,5%	311 760	25,2%	316 696	21,8%	957 198	66,0%	272 121	69,1%	16,4%
Inventory consumed	26 357	27 590	7 216	27,4%	6 646	25,2%	3 203	11,6%	17 065	61,9%	(62)	51,7%	(5 297,8%)
Debt impairment	27 848	27 848	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	170 888	170 888	34 457	20,2%	33 240	19,5%	32 206	18,8%	99 902	58,5%	30 426	53,7%	5,9%
Interest	15 989	15 989	238	1,5%	7 846	49,1%	169	1,1%	8 253	51,6%	297	50,2%	(43,2%)
Contracted services	400 317	436 966	83 545	20,9%	116 785	29,2%	72 776	16,7%	273 106	62,5%	64 570	61,2%	12,7%
Transfers and subsidies	27 351	20 093	2 965	10,8%	3 639	13,3%	2 790	13,9%	9 394	46,8%	3 184	42,5%	(12,4%)
Irrecoverable debts written off	2 840	5 096	813	28,6%	749	26,4%	735	14,4%	2 297	45,1%	379	22,0%	93,8%
Operational costs	147 967	163 412	25 187	17,0%	43 716	29,5%	28 653	17,5%	97 555	59,7%	41 344	64,0%	(30,7%)
Losses on disposal of Assets	8 250	8 250	-	-	-	-	-	-	-	-	-	-	-
Other Losses	14 127	21 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**64**	**(210 079)**	**(15 733)**	**-**	**24 803**	**-**	**83 620**	**-**	**92 691**	**-**	**73 917**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	79 300	429 142	76 106	96,0%	104 727	132,1%	30 389	7,1%	211 222	49,2%	139 457	35,5%	(78,2%)
Transfers and subsidies - capital (in-kind)	-	-	225	-	-	-	(225)	-	-	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**79 364**	**219 063**	**60 598**		**129 530**		**113 784**		**303 912**		**213 374**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**79 364**	**219 063**	**60 598**		**129 530**		**113 784**		**303 912**		**213 374**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**79 364**	**219 063**	**60 598**		**129 530**		**113 784**		**303 912**		**213 374**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**79 364**	**219 063**	**60 598**		**129 530**		**113 784**		**303 912**		**213 374**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**328 573**	**616 440**	**100 905**	**30,7%**	**179 286**	**54,6%**	**47 040**	**7,6%**	**327 232**	**53,1%**	**173 086**	**43,0%**	**(72,8%)**
National Government	66 126	369 988	74 825	113,2%	103 600	156,7%	30 278	8,2%	208 703	56,4%	132 666	39,3%	(77,2%)
Provincial Government	3 255	3 380	2	,1%	-	-	117	3,4%	119	3,5%	-	,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	276	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69 381**	**373 644**	**74 827**	**107,8%**	**103 600**	**149,3%**	**30 395**	**8,1%**	**208 822**	**55,9%**	**132 666**	**39,2%**	**(77,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	259 192	242 796	26 078	10,1%	75 686	29,2%	16 645	6,9%	118 410	48,8%	40 420	60,0%	(58,8%)
Capital Expenditure Functional	**328 573**	**616 440**	**100 905**	**30,7%**	**179 286**	**54,6%**	**47 160**	**7,7%**	**327 352**	**53,1%**	**173 086**	**43,0%**	**(72,8%)**
Municipal governance and administration	**44 051**	**37 100**	**1 749**	**4,0%**	**11 882**	**27,0%**	**5 498**	**14,8%**	**19 129**	**51,6%**	**4 141**	**59,3%**	**32,8%**
Executive and Council	24 296	24 335	1 202	4,9%	8 597	35,4%	3 789	15,6%	13 588	55,8%	3 392	45,0%	11,7%
Finance and administration	19 755	12 765	547	2,8%	3 286	16,6%	1 708	13,4%	5 541	43,4%	749	67,9%	128,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**50 277**	**48 437**	**1 901**	**3,8%**	**16 486**	**32,8%**	**2 539**	**5,2%**	**20 926**	**43,2%**	**10 746**	**53,8%**	**(76,4%)**
Community and Social Services	10 311	6 551	1 254	12,2%	1 830	17,7%	570	8,7%	3 654	55,8%	663	48,3%	(13,9%)
Sport And Recreation	17 486	15 108	489	2,8%	2 223	12,7%	471	3,1%	3 184	21,1%	2 524	58,1%	(81,4%)
Public Safety	13 680	13 639	156	1,1%	11 836	86,5%	3	-	11 995	87,9%	7 560	71,4%	(100,0%)
Housing	8 800	13 139	2	-	597	6,8%	1 495	11,4%	2 094	15,9%	(0)	,2%	(830 480,6%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**106 037**	**386 142**	**69 039**	**65,1%**	**102 507**	**96,7%**	**27 538**	**7,1%**	**199 084**	**51,6%**	**132 507**	**39,2%**	**(79,2%)**
Planning and Development	14 933	10 385	-	-	31	,2%	1 403	13,5%	1 435	13,8%	-	8,0%	(100,0%)
Road Transport	91 104	375 757	69 039	75,8%	102 475	112,5%	26 135	7,0%	197 649	52,6%	132 507	39,3%	(80,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**128 207**	**144 761**	**28 216**	**22,0%**	**48 411**	**37,8%**	**11 586**	**8,0%**	**88 213**	**60,9%**	**25 693**	**57,5%**	**(54,9%)**
Energy sources	125 522	143 222	28 216	22,5%	47 574	37,9%	11 586	8,1%	87 376	61,0%	25 693	56,4%	(54,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 685	1 539	-	-	837	31,2%	-	-	837	54,4%	-	91,2%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**2 784 275**	**2 841 690**	**769 797**	**27,6%**	**825 928**	**29,7%**	**775 076**	**27,3%**	**2 370 800**	**83,4%**	**718 361**	**63,2%**	**7,9%**
Property rates	680 882	691 503	134 267	19,7%	195 159	28,7%	215 870	31,2%	545 296	78,9%	174 451	74,2%	23,7%
Service charges	1 480 829	1 456 044	407 975	27,6%	418 042	28,2%	406 935	27,9%	1 232 951	84,7%	367 874	76,4%	10,6%
Other revenue	187 919	245 909	68 451	36,4%	61 920	33,0%	49 849	20,3%	180 221	73,3%	45 130	65,9%	10,5%
Transfers and Subsidies - Operational	304 077	298 618	119 062	39,2%	103 946	34,2%	72 192	24,2%	295 200	98,9%	67 618	100,4%	6,8%
Transfers and Subsidies - Capital	76 145	67 155	17 410	22,9%	25 492	33,5%	8 923	13,3%	51 825	77,2%	32 267	11,9%	(72,3%)
Interest	54 423	82 461	22 631	41,6%	21 369	39,3%	21 307	25,8%	65 307	79,2%	31 021	77,0%	(31,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 495 114)**	**(2 706 190)**	**(286 317)**	**11,5%**	**(539 633)**	**21,6%**	**(472 220)**	**17,4%**	**(1 298 170)**	**48,0%**	**1 378 654**	**65,2%**	**(134,3%)**
Suppliers and employees	(2 461 774)	(2 671 843)	(286 078)	11,6%	(531 787)	21,6%	(472 051)	17,7%	(1 289 917)	48,3%	1 378 952	65,7%	(134,2%)
Finance charges	(15 989)	(15 989)	(238)	1,5%	(7 846)	49,1%	(169)	1,1%	(8 253)	51,6%	(297)	50,2%	(43,2%)
Transfers and grants	(17 351)	(18 357)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**289 162**	**135 500**	**483 480**	**167,2%**	**286 295**	**99,0%**	**302 856**	**223,5%**	**1 072 631**	**791,6%**	**2 097 015**	**59,3%**	**(85,6%)**
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	**(328 573)**	**(588 296)**	**(125 147)**	**38,1%**	**(199 302)**	**60,7%**	**(48 032)**	**8,2%**	**(372 480)**	**63,3%**	**(182 578)**	**51,9%**	**(73,7%)**
Capital assets	(328 573)	(588 296)	(125 147)	38,1%	(199 302)	60,7%	(48 032)	8,2%	(372 480)	63,3%	(182 578)	51,9%	(73,7%)
Net Cash from/(used) Investing Activities	**(328 573)**	**(588 296)**	**(125 147)**	**38,1%**	**(199 302)**	**60,7%**	**(48 032)**	**8,2%**	**(372 480)**	**63,3%**	**(182 578)**	**51,9%**	**(73,7%)**
Cash Flow from Financing Activities													
Receipts	**333**	**333**	**7**	**2,0%**	**21**	**6,2%**	**10**	**3,1%**	**38**	**11,4%**	**9**	**,4%**	**16,5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	333	333	7	2,0%	21	6,2%	10	3,1%	38	11,4%	9	11,6%	16,5%
Payments	**(12 830)**	**(12 830)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(12 830)	(12 830)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(12 498)**	**(12 498)**	**7**	**(,1%)**	**21**	**(,2%)**	**10**	**(,1%)**	**38**	**(,3%)**	**9**	**(1,9%)**	**16,5%**
Net Increase/(Decrease) in cash held	**(51 909)**	**(465 293)**	**358 340**	**(690,3%)**	**87 013**	**(167,6%)**	**254 835**	**(54,8%)**	**700 188**	**(150,5%)**	**1 914 446**	**98,0%**	**(86,7%)**
Cash/cash equivalents at the year begin:	1 142 916	1 435 729	1 437 299	125,8%	1 794 069	157,0%	1 881 082	131,0%	1 437 299	100,1%	150 460	229,4%	1 150,2%
Cash/cash equivalents at the year end:	**1 091 007**	**970 436**	**1 794 069**	**164,4%**	**1 881 082**	**172,4%**	**2 135 917**	**220,1%**	**2 135 917**	**220,1%**	**2 064 906**	**202,1%**	**3,4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	76 652	45,4%	14 518	8,6%	6 610	3,9%	71 184	42,1%	168 965	30,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 779	17,0%	14 133	6,2%	9 797	4,3%	165 845	72,6%	228 553	41,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 751	18,0%	2 091	6,6%	1 318	4,1%	22 719	71,3%	31 879	5,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	1,1%	26	,9%	24	,8%	2 731	97,1%	2 812	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 552	3,5%	2 283	3,2%	2 178	3,0%	65 181	90,3%	72 194	13,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 727	15,0%	369	,8%	129	,3%	37 498	83,8%	44 722	8,1%	-	-	-	-
Total By Income Source	**130 493**	**23,8%**	**33 419**	**6,1%**	**20 055**	**3,7%**	**365 159**	**66,5%**	**549 126**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 142	10,9%	2 412	6,3%	926	2,4%	30 527	80,3%	38 007	6,9%	-	-	-	-
Commercial	58 402	35,0%	6 707	4,0%	3 991	2,4%	97 582	58,5%	166 683	30,4%	-	-	-	-
Households	67 949	19,7%	24 300	7,1%	15 138	4,4%	237 049	68,8%	344 435	62,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**130 493**	**23,8%**	**33 419**	**6,1%**	**20 055**	**3,7%**	**365 159**	**66,5%**	**549 126**	**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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	39	100,0%	39	,2%
Pensions / Retirement deductions	238	72,5%	74	22,6%	-	-	16	4,9%	328	2,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 411	64,4%	4 922	30,5%	192	1,2%	636	3,9%	16 161	97,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 649**	**64,4%**	**4 996**	**30,2%**	**192**	**1,2%**	**691**	**4,2%**	**16 528**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**262 111**	**265 698**	**110 796**	**42,3%**	**79 662**	**30,4%**	**58 200**	**21,9%**	**248 658**	**93,6%**	**55 877**	**91,8%**	**4,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	715	652	163	22,8%	163	22,8%	163	25,0%	489	75,0%	149	75,0%	9,6%
Sale of Goods and Rendering of Services	11 763	14 369	10	,1%	5 152	43,8%	2 946	20,5%	8 108	56,4%	55	2,1%	5 276,5%
Agency services	200	210	32	15,9%	76	38,2%	38	18,0%	146	69,6%	61	82,6%	(38,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	74	-	(100,0%)
Interest earned from Current and Non Current Assets	12 000	12 000	2 955	24,6%	1 785	14,9%	1 392	11,6%	6 132	51,1%	2 654	68,1%	(47,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	765	630	154	20,2%	156	20,4%	160	25,4%	470	74,6%	152	73,7%	5,6%
Licence and permits	20	30	2	8,0%	18	89,9%	20	66,3%	39	131,6%	8	131,9%	145,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 650	2 248	149	9,0%	134	8,1%	1 373	61,1%	1 656	73,7%	2 420	82,2%	(43,3%)
Non-Exchange Revenue													
Property rates	22 472	22 934	17 885	79,6%	1 744	7,8%	0	-	19 629	85,6%	907	95,1%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	211 327	211 327	89 113	42,2%	70 134	33,2%	51 750	24,5%	210 997	99,8%	49 194	99,8%	5,2%
Interest	1 200	1 298	333	27,8%	300	25,0%	359	27,6%	992	76,4%	204	24,6%	75,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**261 561**	**265 630**	**62 825**	**24,0%**	**73 164**	**28,0%**	**62 142**	**23,4%**	**198 130**	**74,6%**	**58 277**	**75,2%**	**6,6%**
Employee related costs	88 862	87 546	19 387	21,8%	24 603	27,7%	20 665	23,6%	64 655	73,9%	18 860	74,9%	9,6%
Remuneration of councillors	15 934	16 761	3 842	24,1%	4 492	28,2%	3 976	23,7%	12 310	73,4%	3 812	75,9%	4,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 820	1 777	167	9,2%	444	24,4%	270	15,2%	881	49,6%	483	73,8%	(44,1%)
Debt impairment	900	2 595	2 611	290,2%	(266)	(29,6%)	333	12,8%	2 678	103,2%	1	32,3%	25 993,1%
Depreciation and amortisation	29 300	29 300	8 286	28,3%	8 090	27,6%	8 013	27,3%	24 389	83,2%	9 696	89,0%	(17,4%)
Interest	-	-	0	-	0	-	0	-	1	-	2	-	(89,5%)
Contracted services	74 420	78 234	14 523	19,5%	23 703	31,9%	18 600	23,8%	56 825	72,6%	13 233	66,0%	40,6%
Transfers and subsidies	3 800	4 760	1 617	42,5%	548	14,4%	1 691	35,5%	3 856	81,0%	1 686	77,7%	,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	46 524	44 657	12 392	26,6%	11 550	24,8%	8 594	19,2%	32 535	72,9%	10 504	82,6%	(18,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Surplus/(Deficit)	**550**	**68**	**47 971**	**-**	**6 499**	**-**	**(3 942)**	**-**	**50 528**	**-**	**(2 400)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	34 473	61 257	9 815	28,5%	14 325	41,6%	14 005	22,9%	38 145	62,3%	4 223	68,6%	231,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 023**	**61 325**	**57 787**		**20 823**		**10 063**		**88 673**		**1 823**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**35 023**	**61 325**	**57 787**		**20 823**		**10 063**		**88 673**		**1 823**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 023**	**61 325**	**57 787**		**20 823**		**10 063**		**88 673**		**1 823**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 023**	**61 325**	**57 787**		**20 823**		**10 063**		**88 673**		**1 823**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**41 194**	**83 774**	**12 142**	**29,5%**	**25 346**	**61,5%**	**18 695**	**22,3%**	**56 183**	**67,1%**	**11 457**	**60,3%**	**63,2%**
National Government	29 977	53 267	8 610	28,7%	12 673	42,3%	12 521	23,5%	33 805	63,5%	3 672	74,0%	241,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 977**	**53 267**	**8 610**	**28,7%**	**12 673**	**42,3%**	**12 521**	**23,5%**	**33 805**	**63,5%**	**3 672**	**69,2%**	**241,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 217	30 507	3 532	31,5%	12 673	113,0%	6 173	20,2%	22 378	73,4%	7 785	54,7%	(20,7%)
Capital Expenditure Functional	**41 194**	**83 774**	**12 142**	**29,5%**	**25 346**	**61,5%**	**18 695**	**22,3%**	**56 183**	**67,1%**	**11 457**	**60,3%**	**63,2%**
Municipal governance and administration	**3 704**	**4 749**	**-**	**-**	**638**	**17,2%**	**1 802**	**37,9%**	**2 440**	**51,4%**	**936**	**78,3%**	**92,4%**
Executive and Council	435	1 087	-	-	96	22,0%	267	24,5%	362	33,3%	438	93,4%	(39,1%)
Finance and administration	3 270	3 662	-	-	542	16,6%	1 535	41,9%	2 077	56,7%	499	72,2%	207,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 870**	**3 870**	**846**	**21,9%**	**2 110**	**54,5%**	**56**	**1,5%**	**3 012**	**77,8%**	**127**	**3,4%**	**(55,6%)**
Community and Social Services	3 870	3 870	846	21,9%	2 110	54,5%	56	1,5%	3 012	77,8%	127	3,4%	(55,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33 620**	**75 156**	**11 296**	**33,6%**	**22 598**	**67,2%**	**16 836**	**22,4%**	**50 731**	**67,5%**	**10 394**	**60,3%**	**62,0%**
Planning and Development	32 463	38 540	9 695	29,9%	17 275	53,2%	7 354	19,1%	34 324	89,1%	5 293	84,4%	38,9%
Road Transport	1 157	36 616	1 601	138,4%	5 324	460,3%	9 482	25,9%	16 407	44,8%	5 101	30,9%	85,9%
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		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**312 549**	**351 364**	**246 412**	**78,8%**	**255 059**	**81,6%**	**227 511**	**64,8%**	**728 981**	**207,5%**	**129 164**	**99,9%**	**76,1%**
Property rates	19 101	19 494	2 241	11,7%	12 440	65,1%	1 103	5,7%	15 784	81,0%	4 276	116,7%	(74,2%)
Service charges	607	554	72	11,9%	210	34,7%	190	34,4%	473	85,4%	153	64,3%	24,4%
Other revenue	23 563	32 598	433	1,8%	5 658	24,0%	4 697	14,4%	10 787	33,1%	2 874	10,7%	63,4%
Transfers and Subsidies - Operational	211 327	211 327	223 928	106,0%	221 177	104,7%	179 068	84,7%	624 173	295,4%	119 208	149,0%	50,2%
Transfers and Subsidies - Capital	45 950	75 390	16 783	36,5%	13 789	30,0%	41 060	54,5%	71 632	95,0%	-	(,1%)	(100,0%)
Interest	12 000	12 000	2 955	24,6%	1 785	14,9%	1 392	11,6%	6 132	51,1%	2 654	48,1%	(47,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(234 347)**	**(234 160)**	**(7)**	**-**	**(7)**	**-**	**(9)**	**-**	**(23)**	**-**	**(7)**	**-**	**24,0%**
Suppliers and employees	(230 547)	(229 400)	(7)	-	(7)	-	(9)	-	(23)	-	(7)	-	24,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 800)	(4 760)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**78 202**	**117 203**	**246 405**	**315,1%**	**255 051**	**326,1%**	**227 502**	**194,1%**	**728 958**	**622,0%**	**129 157**	**314,4%**	**76,1%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 373)**	**(96 340)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(47 373)	(96 340)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(47 373)**	**(96 340)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**20 864**	**246 405**	**799,3%**	**255 051**	**827,3%**	**227 502**	**1 090,4%**	**728 958**	**3 493,9%**	**129 157**	**(1 928,8%)**	**76,1%**
Cash/cash equivalents at the year begin:	59 140	71 397	47 300	80,0%	293 705	496,6%	548 756	768,6%	47 300	66,2%	273 647	-	100,5%
Cash/cash equivalents at the year end:	**89 969**	**92 260**	**293 705**	**326,5%**	**548 756**	**609,9%**	**776 258**	**841,4%**	**776 258**	**841,4%**	**402 803**	**632,9%**	**92,7%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	481	1,6%	739	2,4%	353	1,2%	28 906	94,8%	30 478	75,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	29	8,6%	40	11,7%	11	3,2%	259	76,5%	338	,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	59	10,2%	70	12,2%	24	4,2%	422	73,4%	575	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	110	1,6%	247	3,5%	121	1,7%	6 481	93,1%	6 959	17,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	,5%	(33)	(1,6%)	-	-	2 125	101,1%	2 102	5,2%	-	-	-	-
Total By Income Source	**689**	**1,7%**	**1 062**	**2,6%**	**510**	**1,3%**	**38 192**	**94,4%**	**40 453**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14	,1%	20	,2%	15	,1%	11 173	99,6%	11 221	27,7%	-	-	-	-
Commercial	395	2,7%	622	4,3%	286	2,0%	13 303	91,1%	14 606	36,1%	-	-	-	-
Households	23	,8%	49	1,8%	25	,9%	2 660	96,5%	2 757	6,8%	-	-	-	-
Other	257	2,2%	372	3,1%	184	1,5%	11 056	93,2%	11 868	29,3%	-	-	-	-
Total By Customer Group	**689**	**1,7%**	**1 062**	**2,6%**	**510**	**1,3%**	**38 192**	**94,4%**	**40 453**	**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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	284	76,5%	5	1,4%	24	6,5%	58	15,6%	371	72,5%
Auditor-General	-	-	-	-	0	100,0%	-	-	0	-
Other	62	43,8%	(71)	(50,4%)	54	38,5%	96	68,2%	141	27,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**346**	**67,5%**	**(66)**	**(12,9%)**	**78**	**15,3%**	**154**	**30,0%**	**512**	**100,0%**

Contact Details

Municipal Manager	Mr Disco Sethenjwa Goodman Khuzwayo	032 532 5000
Chief Financial Officer	Mr Xolani Hlekwane	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**173 000**	**174 054**	**85 323**	**49,3%**	**47 543**	**27,5%**	**34 097**	**19,6%**	**166 963**	**95,9%**	**51 173**	**87,9%**	**(33,4%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	287	287	72	25,1%	72	25,1%	72	25,2%	217	75,4%	64	75,2%	12,4%
Sale of Goods and Rendering of Services	8 790	8 800	755	8,6%	4 515	51,4%	1 292	14,7%	6 562	74,6%	20 073	85,9%	(93,6%)
Agency services	200	200	46	23,0%	46	23,0%	66	32,8%	158	78,8%	46	71,7%	43,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35	-	2	5,6%	7	20,9%	9	-	19	-	1	31,0%	1 104,5%
Interest earned from Current and Non Current Assets	2 755	3 800	1 205	43,7%	987	35,8%	1 001	26,3%	3 193	84,0%	834	76,4%	20,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	947	957	226	23,9%	240	25,4%	251	26,2%	718	75,0%	222	64,4%	13,4%
Licence and permits	2	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	115	116	5	4,0%	8	7,2%	89	77,0%	102	88,1%	7	14,1%	1 130,5%
Non-Exchange Revenue													
Property rates	33 454	33 454	30 107	90,0%	505	1,5%	447	1,3%	31 060	92,8%	771	41,2%	(42,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	10	35	2	17,8%	20	199,9%	19	55,1%	41	117,4%	18	231,3%	4,4%
Transfer and subsidies - Operational	126 108	126 108	52 715	41,8%	41 274	32,7%	30 816	24,4%	124 805	99,0%	29 059	98,7%	6,0%
Interest	297	297	188	63,2%	(132)	(44,6%)	34	11,4%	89	30,1%	77	26,2%	(56,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**168 545**	**171 025**	**33 652**	**20,0%**	**44 496**	**26,4%**	**34 480**	**20,2%**	**112 629**	**65,9%**	**55 096**	**70,8%**	**(37,4%)**
Employee related costs	63 127	62 305	9 340	14,8%	15 387	24,4%	15 284	24,5%	40 011	64,2%	15 793	76,6%	(3,2%)
Remuneration of councillors	9 877	10 444	1 588	16,1%	2 842	28,8%	2 442	23,4%	6 871	65,8%	2 363	78,9%	3,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 090	1 078	305	28,0%	512	47,0%	180	16,6%	997	92,5%	174	99,3%	3,2%
Debt impairment	2 100	2 100	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 024	23 024	4 583	19,9%	4 554	19,8%	2 683	11,7%	11 820	51,3%	3 207	31,8%	(16,3%)
Interest	10	400	-	-	0	,3%	-	-	0	-	0	94,0%	(100,0%)
Contracted services	41 937	44 785	10 339	24,7%	12 888	30,7%	8 556	19,1%	31 782	71,0%	27 098	77,2%	(68,4%)
Transfers and subsidies	3 220	2 649	721	22,4%	778	24,2%	419	15,8%	1 919	72,4%	1 328	77,1%	(68,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	24 160	24 238	6 777	28,1%	7 536	31,2%	4 916	20,3%	19 229	79,3%	5 133	77,2%	(4,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 455**	**3 030**	**51 670**	**-**	**3 047**	**-**	**(383)**	**-**	**54 335**	**-**	**(3 923)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	25 576	44 722	15 732	61,5%	7 373	28,8%	1 170	2,6%	24 275	54,3%	8 801	59,6%	(86,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 031**	**47 752**	**67 403**		**10 420**		**787**		**78 610**		**4 878**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 031**	**47 752**	**67 403**		**10 420**		**787**		**78 610**		**4 878**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 031**	**47 752**	**67 403**		**10 420**		**787**		**78 610**		**4 878**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 031**	**47 752**	**67 403**		**10 420**		**787**		**78 610**		**4 878**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**23 810**	**46 337**	**15 123**	**63,5%**	**6 862**	**28,8%**	**1 347**	**2,9%**	**23 332**	**50,4%**	**7 850**	**62,8%**	**(82,8%)**
National Government	22 240	38 746	13 876	62,4%	6 313	28,4%	805	2,1%	20 993	54,2%	7 740	61,1%	(89,6%)
Provincial Government	-	-	-	-	12	-	19	-	31	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 240**	**38 746**	**13 876**	**62,4%**	**6 325**	**28,4%**	**824**	**2,1%**	**21 024**	**54,3%**	**7 740**	**60,4%**	**(89,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 570	7 591	1 247	79,5%	537	34,2%	523	6,9%	2 308	30,4%	110	80,0%	377,5%
Capital Expenditure Functional	**23 810**	**46 337**	**15 123**	**63,5%**	**6 862**	**28,8%**	**1 347**	**2,9%**	**23 332**	**50,4%**	**7 850**	**62,8%**	**(82,8%)**
Municipal governance and administration	**790**	**1 132**	**339**	**42,9%**	**549**	**69,5%**	**42**	**3,7%**	**929**	**82,1%**	**64**	**92,6%**	**(34,5%)**
Executive and Council	120	160	-	-	-	-	80	49,9%	80	49,9%	19	-	325,0%
Finance and administration	670	972	339	50,5%	549	81,9%	(38)	(3,9%)	849	87,4%	45	92,0%	(184,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**350**	**120**	**909**	**259,7%**	**-**	**-**	**19**	**16,2%**	**928**	**773,5%**	**534**	**102,8%**	**(96,4%)**
Community and Social Services	350	120	134	38,3%	-	-	19	16,2%	153	127,9%	46	198,8%	(57,5%)
Sport And Recreation	-	-	775	-	-	-	-	-	775	-	488	102,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 420**	**44 446**	**13 876**	**61,9%**	**6 313**	**28,2%**	**789**	**1,8%**	**20 978**	**47,2%**	**7 252**	**54,9%**	**(89,1%)**
Planning and Development	180	-	-	-	-	-	-	-	-	-	-	15,0%	-
Road Transport	22 240	44 446	13 876	62,4%	6 313	28,4%	789	1,8%	20 978	47,2%	7 252	56,0%	(89,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**250**	**639**	**-**	**-**	**-**	**-**	**497**	**77,8%**	**497**	**77,8%**	**-**	**-**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	250	639	-	-	-	-	497	77,8%	497	77,8%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**207 330**	**214 106**	**148 129**	**71,4%**	**130 179**	**62,8%**	**112 659**	**52,6%**	**390 966**	**182,6%**	**154 025**	**192,0%**	**(26,9%)**
Property rates	28 600	24 084	(7 341)	(25,7%)	20 798	72,7%	1 168	4,8%	14 625	60,7%	12 531	52,6%	(90,7%)
Service charges	330	264	17	5,2%	95	28,8%	35	13,1%	147	55,6%	73	91,3%	(52,4%)
Other revenue	13 810	20 815	5 199	37,6%	7 386	53,5%	4 655	22,4%	17 240	82,8%	22 492	2 084,9%	(79,3%)
Transfers and Subsidies - Operational	136 259	126 188	127 260	93,4%	88 491	64,9%	81 804	64,8%	297 555	235,8%	96 990	216,2%	(15,7%)
Transfers and Subsidies - Capital	25 576	38 954	21 598	84,4%	12 497	48,9%	23 859	61,2%	57 954	148,8%	21 027	129,0%	13,5%
Interest	2 755	3 800	1 395	50,6%	912	33,1%	1 139	30,0%	3 446	90,7%	912	54,8%	24,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(147 670)**	**(160 698)**	**(39 150)**	**26,5%**	**(49 276)**	**33,4%**	**(30 502)**	**19,0%**	**(118 928)**	**74,0%**	**(63 909)**	**99,0%**	**(52,3%)**
Suppliers and employees	(147 660)	(160 688)	(39 150)	26,5%	(49 276)	33,4%	(30 502)	19,0%	(118 928)	74,0%	(63 909)	99,1%	(52,3%)
Finance charges	(10)	(10)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**59 661**	**53 408**	**108 978**	**182,7%**	**80 903**	**135,6%**	**82 157**	**153,8%**	**272 038**	**509,4%**	**90 115**	**673,7%**	**(8,8%)**
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	**(27 382)**	**(53 287)**	**(13 849)**	**50,6%**	**(5 870)**	**21,4%**	**(726)**	**1,4%**	**(20 445)**	**38,4%**	**(8 061)**	**40,3%**	**(91,0%)**
Capital assets	(27 382)	(53 287)	(13 849)	50,6%	(5 870)	21,4%	(726)	1,4%	(20 445)	38,4%	(8 061)	40,3%	(91,0%)
Net Cash from/(used) Investing Activities	**(27 382)**	**(53 287)**	**(13 849)**	**50,6%**	**(5 870)**	**21,4%**	**(726)**	**1,4%**	**(20 445)**	**38,4%**	**(8 061)**	**40,3%**	**(91,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**32 279**	**121**	**95 129**	**294,7%**	**75 033**	**232,5%**	**81 431**	**67 287,2%**	**251 593**	**207 893,9%**	**82 054**	**(2 976,2%)**	**(,8%)**
Cash/cash equivalents at the year begin:	19 832	40 569	-	-	95 129	479,7%	170 162	419,4%	-	-	118 410	-	43,7%
Cash/cash equivalents at the year end:	**52 111**	**40 690**	**95 129**	**182,6%**	**170 162**	**326,5%**	**251 593**	**618,3%**	**251 593**	**618,3%**	**200 463**	**1 835,8%**	**25,5%**

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	149	,6%	286	1,2%	93	,4%	23 268	97,8%	23 796	95,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	16,2%	29	25,3%	10	8,9%	57	49,6%	115	,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	9,1%	98	14,4%	45	6,7%	472	69,8%	676	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	15	2,9%	29	5,7%	14	2,8%	454	88,7%	512	2,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7)	2,6%	(6)	2,4%	(19)	7,0%	(233)	87,9%	(265)	(1,1%)	-	-	-	-
Total By Income Source	**237**	**1,0%**	**435**	**1,8%**	**144**	**,6%**	**24 018**	**96,7%**	**24 834**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	64	,3%	128	,7%	64	,3%	19 036	98,7%	19 292	77,7%	-	-	-	-
Commercial	80	3,7%	152	7,0%	27	1,2%	1 902	88,0%	2 161	8,7%	-	-	-	-
Households	12	1,1%	24	2,1%	12	1,1%	1 074	95,8%	1 122	4,5%	-	-	-	-
Other	81	3,6%	131	5,8%	42	1,9%	2 005	88,7%	2 260	9,1%	-	-	-	-
Total By Customer Group	**237**	**1,0%**	**435**	**1,8%**	**144**	**,6%**	**24 018**	**96,7%**	**24 834**	**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	29	(24,3%)	-	-	-	-	(148)	124,3%	(119)	(23,7%)
Auditor-General	(203)	100,0%	-	-	-	-	-	-	(203)	(40,3%)
Other	823	100,0%	-	-	-	-	-	-	823	164,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**650**	**129,4%**	**-**	**-**	**-**	**-**	**(148)**	**(29,4%)**	**502**	**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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 601 364**	**1 645 397**	**492 361**	**30,7%**	**533 958**	**33,3%**	**407 034**	**24,7%**	**1 433 353**	**87,1%**	**637 442**	**83,1%**	**(36,1%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	310 687	310 687	74 037	23,8%	79 178	25,5%	90 621	29,2%	243 836	78,5%	74 147	75,7%	22,2%
Service charges - Waste Water Management	88 057	108 014	26 611	30,2%	27 393	31,1%	26 556	24,6%	80 560	74,6%	25 597	81,7%	3,7%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	126 468	126 700	941	,7%	59 904	47,4%	1 200	,9%	62 045	49,0%	(4 747)	69,7%	(125,3%)
Agency services	2 348	2 348	-	-	1 183	50,4%	1 361	58,0%	2 544	108,4%	1 686	75,3%	(19,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 896	90 896	28 475	31,3%	30 091	33,1%	32 416	35,7%	90 983	100,1%	24 940	77,6%	30,0%
Interest earned from Current and Non Current Assets	30 850	36 870	11 902	38,6%	8 926	28,9%	9 864	26,8%	30 692	83,2%	10 896	90,1%	(9,5%)
Dividends	37 500	45 000	-	-	29 000	77,3%	16 000	35,6%	45 000	100,0%	35 000	100,0%	(54,3%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 782	6 111	85	1,8%	117	2,4%	84	1,4%	286	4,7%	631	30,9%	(86,8%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	900	900	-	-	107	11,9%	12	1,3%	119	13,2%	141	17,3%	(91,6%)
Licences or permits	46	46	8	17,4%	8	17,9%	10	21,8%	26	57,1%	5	64,0%	122,1%
Transfer and subsidies - Operational	897 351	917 645	350 302	39,0%	298 050	33,2%	227 443	24,8%	875 794	95,4%	469 147	92,5%	(51,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	11 480	180	-	-	-	-	1 468	813,7%	1 468	813,7%	-	14,4%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 571 119**	**1 626 382**	**246 869**	**15,7%**	**299 564**	**19,1%**	**268 697**	**16,5%**	**815 130**	**50,1%**	**226 240**	**54,5%**	**18,8%**
Employee related costs	331 856	332 875	74 416	22,4%	77 929	23,5%	79 368	23,8%	231 714	69,6%	64 415	67,2%	23,2%
Remuneration of councillors	13 548	12 453	2 632	19,4%	3 053	22,5%	2 674	21,5%	8 359	67,1%	2 543	62,6%	5,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	226 128	213 135	5 797	2,6%	5 175	2,3%	4 622	2,2%	15 594	7,3%	3 794	70,8%	21,8%
Debt impairment	73 791	73 791	-	-	-	-	-	-	-	-	-	(22,8%)	-
Depreciation and amortisation	168 897	157 988	33 924	20,1%	33 889	20,1%	37 046	23,4%	104 859	66,4%	32 448	62,2%	14,2%
Interest	7 738	1 639	1 093	14,1%	(535)	(6,9%)	175	10,7%	733	44,7%	353	66,6%	(50,4%)
Contracted services	232 396	323 889	47 417	20,4%	89 385	38,5%	66 307	20,5%	203 110	62,7%	68 395	48,1%	(3,1%)
Transfers and subsidies	43 719	43 579	7 049	16,1%	16 816	38,5%	7 482	17,2%	31 347	71,9%	10 080	73,6%	(25,8%)
Irrecoverable debts written off	32 973	32 973	695	2,1%	719	2,2%	133	,4%	1 547	4,7%	2 468	2,2%	(94,6%)
Operational costs	320 532	309 320	73 845	23,0%	73 134	22,8%	69 718	22,5%	216 697	70,1%	41 743	59,3%	67,0%
Losses on disposal of Assets	5 000	5 000	-	-	-	-	(41)	(,8%)	(41)	(,8%)	-	,7%	(100,0%)
Other Losses	114 540	119 740	-	-	0	-	1 213	1,0%	1 213	1,0%	-	2,5%	(100,0%)
Surplus/(Deficit)	**30 245**	**19 015**	**245 492**	**-**	**234 393**	**-**	**138 337**	**-**	**618 222**	**-**	**411 202**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	292 550	321 707	46 263	15,8%	98 274	33,6%	52 864	16,4%	197 400	61,4%	60 517	43,1%	(12,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**322 795**	**340 722**	**291 755**		**332 667**		**191 201**		**815 623**		**471 718**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**322 795**	**340 722**	**291 755**		**332 667**		**191 201**		**815 623**		**471 718**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**322 795**	**340 722**	**291 755**		**332 667**		**191 201**		**815 623**		**471 718**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**322 795**	**340 722**	**291 755**		**332 667**		**191 201**		**815 623**		**471 718**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**481 111**	**432 634**	**40 568**	**8,4%**	**139 826**	**29,1%**	**96 426**	**22,3%**	**276 820**	**64,0%**	**85 152**	**36,8%**	**13,2%**
National Government	253 522	276 258	40 156	15,8%	85 875	33,9%	46 287	16,8%	172 318	62,4%	49 756	42,6%	(7,0%)
Provincial Government	870	3 487	-	-	-	-	-	-	-	-	3 556	55,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**254 391**	**279 745**	**40 156**	**15,8%**	**85 875**	**33,8%**	**46 287**	**16,5%**	**172 318**	**61,6%**	**53 312**	**43,3%**	**(13,2%)**
Borrowing	153 552	12 552	-	-	49 738	32,4%	(37 865)	(301,7%)	11 873	94,6%	-	-	(100,0%)
Internally generated funds	73 168	140 336	411	,6%	4 213	5,8%	88 005	62,7%	92 629	66,0%	31 840	26,7%	176,4%
Capital Expenditure Functional	**481 111**	**432 634**	**40 568**	**8,4%**	**139 826**	**29,1%**	**96 426**	**22,3%**	**276 820**	**64,0%**	**85 246**	**36,9%**	**13,1%**
Municipal governance and administration	**173 348**	**118 917**	**263**	**,2%**	**50 403**	**29,1%**	**45 170**	**38,0%**	**95 836**	**80,6%**	**30 097**	**28,9%**	**50,1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	173 348	118 917	263	,2%	50 403	29,1%	45 170	38,0%	95 836	80,6%	30 097	28,9%	50,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**40**	**40**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	40	40	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 120**	**1 322**	**41**	**3,6%**	**96**	**8,6%**	**38**	**2,9%**	**175**	**13,2%**	**93**	**44,6%**	**(59,2%)**
Planning and Development	1 120	1 322	41	3,6%	96	8,6%	38	2,9%	175	13,2%	93	44,6%	(59,2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**306 604**	**312 354**	**40 264**	**13,1%**	**89 326**	**29,1%**	**51 219**	**16,4%**	**180 809**	**57,9%**	**55 056**	**40,0%**	**(7,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	185 800	182 479	30 920	16,6%	38 790	20,9%	26 588	14,6%	96 298	52,8%	38 330	36,3%	(30,6%)
Waste Water Management	120 804	129 875	9 344	7,7%	50 536	41,8%	24 631	19,0%	84 511	65,1%	16 725	49,5%	47,3%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 741 704**	**1 736 575**	**543 345**	**31,2%**	**532 294**	**30,6%**	**470 750**	**27,1%**	**1 546 390**	**89,0%**	**764 811**	**98,9%**	**(38,4%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	235 199	246 774	66 433	28,2%	83 934	35,7%	71 140	28,8%	221 507	89,8%	68 351	87,8%	4,1%
Other revenue	199 034	198 095	43 318	21,8%	50 976	25,6%	59 137	29,9%	153 430	77,5%	73 819	360,3%	(19,9%)
Transfers and Subsidies - Operational	893 851	905 520	343 413	38,4%	283 024	31,7%	211 411	23,3%	837 848	92,5%	500 374	96,5%	(57,7%)
Transfers and Subsidies - Capital	292 550	251 595	77 834	26,6%	75 841	25,9%	102 225	40,6%	255 900	101,7%	111 496	88,4%	(8,3%)
Interest	83 570	89 590	12 348	14,8%	9 519	11,4%	10 837	12,1%	32 704	36,5%	10 771	88,9%	,6%
Dividends	37 500	45 000	-	-	29 000	77,3%	16 000	35,6%	45 000	100,0%	-	-	(100,0%)
Payments	**(1 243 735)**	**(1 431 376)**	**(362 658)**	**29,2%**	**(457 573)**	**36,8%**	**(346 624)**	**24,2%**	**(1 166 856)**	**81,5%**	**(295 856)**	**82,4%**	**17,2%**
Suppliers and employees	(1 235 910)	(1 428 454)	(362 658)	29,3%	(456 127)	36,9%	(346 578)	24,3%	(1 165 364)	81,6%	(295 856)	82,4%	17,1%
Finance charges	(6 401)	(1 637)	-	-	(1 242)	19,4%	-	-	(1 242)	75,8%	-	94,8%	-
Transfers and grants	(1 424)	(1 284)	-	-	(204)	14,3%	(46)	3,6%	(250)	19,5%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**497 969**	**305 199**	**180 687**	**36,3%**	**74 721**	**15,0%**	**124 126**	**40,7%**	**379 534**	**124,4%**	**468 955**	**156,3%**	**(73,5%)**
Cash Flow from Investing Activities													
Receipts	**850**	**586**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	850	586	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(369 917)**	**(462 688)**	**(41 693)**	**11,3%**	**(156 465)**	**42,3%**	**(99 246)**	**21,4%**	**(297 404)**	**64,3%**	**(86 707)**	**35,3%**	**14,5%**
Capital assets	(369 917)	(462 688)	(41 693)	11,3%	(156 465)	42,3%	(99 246)	21,4%	(297 404)	64,3%	(86 707)	35,3%	14,5%
Net Cash from/(used) Investing Activities	**(369 067)**	**(462 102)**	**(41 693)**	**11,3%**	**(156 465)**	**42,4%**	**(99 246)**	**21,5%**	**(297 404)**	**64,4%**	**(86 707)**	**35,3%**	**14,5%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(35 530)**	**(11 628)**	**(3 418)**	**9,6%**	**(5 013)**	**14,1%**	**(5 713)**	**49,1%**	**(14 144)**	**121,6%**	**(1 310)**	**154,8%**	**336,0%**
Repayment of borrowing	(35 530)	(11 628)	(3 418)	9,6%	(5 013)	14,1%	(5 713)	49,1%	(14 144)	121,6%	(1 310)	154,8%	336,0%
Net Cash from/(used) Financing Activities	**(35 530)**	**(11 628)**	**(3 418)**	**9,6%**	**(5 013)**	**14,1%**	**(5 713)**	**49,1%**	**(14 144)**	**121,6%**	**(1 310)**	**154,8%**	**336,0%**
Net Increase/(Decrease) in cash held	**93 372**	**(168 531)**	**135 575**	**145,2%**	**(86 758)**	**(92,9%)**	**19 167**	**(11,4%)**	**67 985**	**(40,3%)**	**380 937**	**(223,7%)**	**(95,0%)**
Cash/cash equivalents at the year begin:	128 587	391 556	426 405	331,6%	527 131	409,9%	440 372	112,5%	426 405	108,9%	239 673	95,9%	83,7%
Cash/cash equivalents at the year end:	221 959	223 025	527 131	237,5%	440 374	198,4%	459 573	206,1%	459 573	206,1%	620 611	496,1%	(25,9%)

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	35 773	4,0%	26 203	3,0%	26 746	3,0%	796 334	90,0%	885 056	64,1%	1	-	-	-
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	9 664	7,5%	6 538	5,1%	4 218	3,3%	109 021	84,2%	129 442	9,4%	(806)	(,6%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 262	3,2%	10 935	3,1%	10 643	3,0%	322 360	90,8%	355 200	25,7%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 419	13,0%	0	-	59	,5%	9 442	86,5%	10 920	,8%	(1)	-	-	-
Total By Income Source	**58 118**	**4,2%**	**43 677**	**3,2%**	**41 666**	**3,0%**	**1 238 155**	**89,6%**	**1 381 615**	**100,0%**	**(805)**	**(,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 746	12,3%	4 936	7,9%	4 279	6,8%	45 877	73,0%	62 838	4,5%	(11)	-	-	-
Commercial	8 217	12,8%	3 936	6,1%	2 138	3,3%	49 727	77,7%	64 018	4,6%	-	-	-	-
Households	42 155	3,4%	34 804	2,8%	35 249	2,8%	1 142 550	91,1%	1 254 758	90,8%	(794)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**58 118**	**4,2%**	**43 677**	**3,2%**	**41 666**	**3,0%**	**1 238 155**	**89,6%**	**1 381 615**	**100,0%**	**(805)**	**(,1%)**	**-**	**-**

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	30 935	96,0%	-	-	1 285	4,0%	-	-	32 220	51,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 152	29,8%	13	-	2	-	21 514	70,1%	30 681	48,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**40 087**	**63,7%**	**13**	**-**	**1 287**	**2,0%**	**21 514**	**34,2%**	**62 901**	**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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**503 601**	**543 452**	**180 674**	**35,9%**	**122 573**	**24,3%**	**108 143**	**19,9%**	**411 390**	**75,7%**	**112 355**	**82,9%**	**(3,7%)**
Exchange Revenue													
Service charges - Electricity	213 208	213 840	62 148	29,1%	46 979	22,0%	44 682	20,9%	153 808	71,9%	40 179	75,7%	11,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	21 245	25 245	6 926	32,6%	5 372	25,3%	5 259	20,8%	17 557	69,5%	5 853	100,6%	(10,2%)
Sale of Goods and Rendering of Services	4 723	17 266	828	17,5%	759	16,1%	727	4,2%	2 313	13,4%	8 123	45,6%	(91,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	2 582	1 181	-	669	-	(1 863)	(72,2%)	(14)	(,5%)	(2 180)	-	(14,5%)
Interest earned from Current and Non Current Assets	6 586	12 086	1 851	28,1%	3 177	48,2%	2 069	17,1%	7 097	58,7%	2 055	92,4%	,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 457	4 012	739	21,4%	805	23,3%	837	20,9%	2 382	59,4%	657	60,8%	27,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	122	1 122	0	,1%	0	,2%	0	-	1	-	0	-	519,0%
Non-Exchange Revenue													
Property rates	147 686	152 384	63 788	43,2%	29 046	19,7%	28 739	18,9%	121 573	79,8%	27 757	86,6%	3,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	239	299	15	6,2%	57	23,7%	73	24,5%	145	48,4%	(14)	36,7%	(625,1%)
Licences or permits	5 436	7 496	1 458	26,8%	1 265	23,3%	1 414	18,9%	4 138	55,2%	1 405	80,2%	,7%
Transfer and subsidies - Operational	94 801	102 754	40 911	43,2%	33 365	35,2%	25 269	24,6%	99 545	96,9%	25 438	102,4%	(,7%)
Interest	6 099	4 367	829	13,6%	1 080	17,7%	937	21,4%	2 845	65,2%	3 082	53,0%	(69,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**472 186**	**500 207**	**153 529**	**32,5%**	**138 099**	**29,2%**	**106 157**	**21,2%**	**397 786**	**79,5%**	**105 889**	**80,0%**	**,3%**
Employee related costs	165 152	164 759	41 662	25,2%	44 562	27,0%	43 501	26,4%	129 725	78,7%	39 047	74,2%	11,4%
Remuneration of councillors	8 500	8 481	1 994	23,5%	2 397	28,2%	2 163	25,5%	6 554	77,3%	1 887	72,2%	14,7%
Bulk purchases - electricity	150 000	174 700	67 881	45,3%	49 502	33,0%	22 493	12,9%	139 875	80,1%	29 395	81,9%	(23,5%)
Inventory consumed	13 701	14 185	3 324	24,3%	3 238	23,6%	2 305	16,2%	8 866	62,5%	4 273	70,1%	(46,1%)
Debt impairment	5 864	1 364	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	24 997	25 057	9 759	39,0%	9 757	39,0%	9 550	38,1%	29 066	116,0%	11 484	124,1%	(16,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	53 180	56 258	13 093	24,6%	13 815	26,0%	12 016	21,4%	38 924	69,2%	11 173	72,9%	7,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 000	6 500	6 597	329,8%	1 098	54,9%	5 210	80,1%	12 905	198,5%	1 131	112,5%	360,6%
Operational costs	48 792	48 902	9 220	18,9%	13 730	28,1%	8 920	18,2%	31 870	65,2%	7 498	73,4%	19,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**31 415**	**43 245**	**27 144**	**-**	**(15 526)**	**-**	**1 986**	**-**	**13 605**	**-**	**6 466**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	74 618	66 385	18 635	25,0%	22 469	30,1%	(10)	-	41 094	61,9%	3 897	60,4%	(100,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 033**	**109 630**	**45 780**		**6 943**		**1 976**		**54 699**		**10 363**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 033**	**109 630**	**45 780**		**6 943**		**1 976**		**54 699**		**10 363**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 033**	**109 630**	**45 780**		**6 943**		**1 976**		**54 699**		**10 363**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 033**	**109 630**	**45 780**		**6 943**		**1 976**		**54 699**		**10 363**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**105 308**	**108 139**	**27 564**	**26,2%**	**25 828**	**24,5%**	**9 280**	**8,6%**	**62 672**	**58,0%**	**10 156**	**56,5%**	**(8,6%)**
National Government	34 286	34 286	14 263	41,6%	15 065	43,9%	(110)	(,3%)	29 217	85,2%	3 441	69,6%	(103,2%)
Provincial Government	30 764	30 432	2 622	8,5%	5 307	17,3%	(237)	(,8%)	7 692	25,3%	289	50,3%	(182,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**65 050**	**64 718**	**16 885**	**26,0%**	**20 372**	**31,3%**	**(347)**	**(,5%)**	**36 910**	**57,0%**	**3 730**	**59,6%**	**(109,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 258	43 421	10 680	26,5%	5 456	13,6%	9 627	22,2%	25 763	59,3%	6 426	47,9%	49,8%
Capital Expenditure Functional	**105 308**	**108 139**	**27 564**	**26,2%**	**25 828**	**24,5%**	**9 280**	**8,6%**	**62 672**	**58,0%**	**10 156**	**56,5%**	**(8,6%)**
Municipal governance and administration	**4 216**	**4 416**	**10**	**,2%**	**863**	**20,5%**	**313**	**7,1%**	**1 186**	**26,8%**	**-**	**52,6%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 216	4 416	10	,2%	863	20,5%	313	7,1%	1 186	26,8%	-	52,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**22 712**	**22 071**	**2 910**	**12,8%**	**5 710**	**25,1%**	**(237)**	**(1,1%)**	**8 383**	**38,0%**	**3 313**	**45,2%**	**(107,2%)**
Community and Social Services	1 250	1 250	65	5,2%	-	-	-	-	65	5,2%	-	-	-
Sport And Recreation	300	300	-	-	105	35,0%	-	-	105	35,0%	-	-	-
Public Safety	1 162	521	223	19,2%	297	25,6%	-	-	521	99,9%	648	71,9%	(100,0%)
Housing	20 000	20 000	2 622	13,1%	5 307	26,5%	(237)	(1,2%)	7 692	38,5%	2 666	45,6%	(108,9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**50 795**	**52 536**	**15 559**	**30,6%**	**15 594**	**30,7%**	**301**	**,6%**	**31 454**	**59,9%**	**4 435**	**64,2%**	**(93,2%)**
Planning and Development	18 264	18 241	5 748	31,5%	278	1,5%	224	1,2%	6 250	34,3%	975	69,9%	(77,1%)
Road Transport	32 531	34 295	9 811	30,2%	15 315	47,1%	77	,2%	25 204	73,5%	3 460	60,9%	(97,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**27 585**	**29 116**	**9 085**	**32,9%**	**3 662**	**13,3%**	**8 903**	**30,6%**	**21 650**	**74,4%**	**2 408**	**59,0%**	**269,7%**
Energy sources	25 085	26 555	7 248	28,9%	2 937	11,7%	8 903	33,5%	19 089	71,9%	2 589	59,5%	243,9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	2 561	1 836	73,5%	725	29,0%	-	-	2 561	100,0%	(181)	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**615 445**	**666 281**	**186 141**	**30,2%**	**179 137**	**29,1%**	**138 215**	**20,7%**	**503 494**	**75,6%**	**123 912**	**66,5%**	**11,5%**
Property rates	156 135	158 303	26 082	16,7%	63 222	40,5%	30 159	19,1%	119 463	75,5%	36 869	65,6%	(18,2%)
Service charges	249 844	249 526	65 382	26,2%	76 732	30,7%	53 291	21,4%	195 405	78,3%	52 008	72,0%	2,5%
Other revenue	33 462	65 798	27 417	81,9%	(8 195)	(24,5%)	5 102	7,8%	24 323	37,0%	2 679	21,8%	90,4%
Transfers and Subsidies - Operational	94 801	109 219	38 077	40,2%	33 943	35,8%	22 566	20,7%	94 586	86,6%	21 047	98,2%	7,2%
Transfers and Subsidies - Capital	74 618	58 152	27 903	37,4%	10 949	14,7%	25 319	43,5%	64 171	110,4%	11 387	52,4%	122,3%
Interest	6 586	25 283	1 279	19,4%	2 487	37,8%	1 779	7,0%	5 545	21,9%	(78)	16,5%	(2 387,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(440 215)**	**(496 137)**	**(110 769)**	**25,2%**	**(76 919)**	**17,5%**	**(66 660)**	**13,4%**	**(254 348)**	**51,3%**	**(64 895)**	**54,8%**	**2,7%**
Suppliers and employees	(440 215)	(496 137)	(110 769)	25,2%	(76 919)	17,5%	(66 660)	13,4%	(254 348)	51,3%	(64 895)	54,8%	2,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**175 230**	**170 144**	**75 372**	**43,0%**	**102 219**	**58,3%**	**71 556**	**42,1%**	**249 146**	**146,4%**	**59 018**	**87,5%**	**21,2%**
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	**(105 308)**	**(110 970)**	**(40 679)**	**38,6%**	**(28 153)**	**26,7%**	**(11 387)**	**10,3%**	**(80 218)**	**72,3%**	**(14 357)**	**62,4%**	**(20,7%)**
Capital assets	(105 308)	(110 970)	(40 679)	38,6%	(28 153)	26,7%	(11 387)	10,3%	(80 218)	72,3%	(14 357)	62,4%	(20,7%)
Net Cash from/(used) Investing Activities	**(105 308)**	**(110 970)**	**(40 679)**	**38,6%**	**(28 153)**	**26,7%**	**(11 387)**	**10,3%**	**(80 218)**	**72,3%**	**(14 357)**	**62,4%**	**(20,7%)**
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	**69 922**	**59 174**	**34 693**	**49,6%**	**74 066**	**105,9%**	**60 169**	**101,7%**	**168 928**	**285,5%**	**44 661**	**126,9%**	**34,7%**
Cash/cash equivalents at the year begin:	71 238	71 238	111 400	156,4%	146 069	205,0%	220 135	309,0%	111 400	156,4%	210 481	513,2%	4,6%
Cash/cash equivalents at the year end:	**141 160**	**130 412**	**146 069**	**103,5%**	**220 135**	**155,9%**	**280 304**	**214,9%**	**280 304**	**214,9%**	**255 142**	**208,3%**	**9,9%**

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	10 829	51,6%	4 583	21,9%	3 978	19,0%	1 581	7,5%	20 971	25,5%	1 451	6,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 772	19,7%	2 519	7,3%	1 387	4,0%	23 716	69,0%	34 395	41,8%	543	1,6%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 766	14,6%	1 059	8,8%	709	5,9%	8 522	70,7%	12 056	14,7%	123	1,0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	546	3,9%	532	3,8%	458	3,3%	12 486	89,0%	14 023	17,1%	(10)	(,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	98	12,3%	56	7,1%	40	5,0%	599	75,5%	793	1,0%	35	4,5%	-	-
Total By Income Source	**20 011**	**24,3%**	**8 749**	**10,6%**	**6 573**	**8,0%**	**46 905**	**57,0%**	**82 238**	**100,0%**	**2 143**	**2,6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 065	12,5%	2 093	8,5%	1 629	6,6%	17 763	72,4%	24 549	29,9%	383	1,6%	-	-
Commercial	12 380	41,1%	4 123	13,7%	3 263	10,8%	10 387	34,4%	30 154	36,7%	1 565	5,2%	-	-
Households	4 565	16,6%	2 533	9,2%	1 681	6,1%	18 755	68,1%	27 534	33,5%	196	,7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 011**	**24,3%**	**8 749**	**10,6%**	**6 573**	**8,0%**	**46 905**	**57,0%**	**82 238**	**100,0%**	**2 143**	**2,6%**	**-**	**-**

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	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	93	10,2%	-	-	211	23,2%	606	66,6%	911	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**93**	**10,2%**	**-**	**-**	**211**	**23,2%**	**606**	**66,6%**	**911**	**100,0%**

Contact Details

Municipal Manager	Mr Sipho Raynold Zwane	039 797 6603
Chief Financial Officer	Mrs Londiwe Sotshede	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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**251 907**	**250 941**	**91 326**	**36,3%**	**73 651**	**29,2%**	**60 443**	**24,1%**	**225 420**	**89,8%**	**64 045**	**88,8%**	**(5,6%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 422	4 124	839	19,0%	880	19,9%	938	22,8%	2 658	64,4%	918	66,4%	2,2%
Sale of Goods and Rendering of Services	4 477	4 244	3 699	82,6%	60	1,3%	(74)	(1,7%)	3 685	86,8%	11 379	75,9%	(100,6%)
Agency services	1 400	1 400	114	8,2%	639	45,6%	378	27,0%	1 131	80,8%	353	79,0%	7,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 025	1 025	228	22,2%	248	24,2%	261	25,4%	737	71,9%	209	65,4%	24,7%
Interest earned from Current and Non Current Assets	19 500	20 000	5 496	28,2%	4 915	25,2%	4 485	22,4%	14 895	74,5%	4 827	74,8%	(7,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 540	2 140	723	28,5%	405	16,0%	183	8,5%	1 311	61,3%	711	93,1%	(74,3%)
Licence and permits	3 390	3 487	919	27,1%	878	25,9%	943	27,0%	2 740	78,6%	67	63,3%	1 304,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 862	1 797	557	29,9%	184	9,9%	150	8,3%	891	49,6%	152	76,2%	(1,9%)
Non-Exchange Revenue													
Property rates	52 057	50 729	12 835	24,7%	11 608	22,3%	12 596	24,8%	37 039	73,0%	13 622	75,7%	(7,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	807	1 207	378	46,9%	312	38,7%	251	20,8%	941	78,0%	217	60,8%	15,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	797	75,2%	(100,0%)
Transfer and subsidies - Operational	151 453	151 813	62 883	41,5%	50 694	33,5%	37 333	24,6%	150 910	99,4%	28 740	99,2%	29,9%
Interest	8 975	8 975	2 654	29,6%	2 827	31,5%	3 000	33,4%	8 481	94,5%	2 054	73,5%	46,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**233 224**	**314 081**	**51 587**	**22,1%**	**64 668**	**27,7%**	**67 944**	**21,6%**	**184 199**	**58,6%**	**53 559**	**66,9%**	**26,9%**
Employee related costs	99 039	110 379	23 004	23,2%	30 174	30,5%	23 929	21,7%	77 107	69,9%	21 160	73,4%	13,1%
Remuneration of councillors	11 416	12 338	2 852	25,0%	2 850	25,0%	3 383	27,4%	9 085	73,6%	2 849	78,5%	18,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 648	2 183	184	11,2%	251	15,2%	935	42,8%	1 369	62,7%	256	39,0%	264,9%
Debt impairment	10 700	19 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 000	48 000	7 676	18,7%	7 701	18,8%	7 589	15,8%	22 966	47,8%	7 280	60,2%	4,2%
Interest	3	7	0	11,2%	2	83,1%	3	42,5%	6	83,0%	1	58,1%	238,2%
Contracted services	27 799	41 651	9 078	32,7%	10 797	38,8%	7 759	18,6%	27 634	66,3%	9 131	76,4%	(15,0%)
Transfers and subsidies	2 956	4 827	36	1,2%	308	10,4%	1 336	27,7%	1 680	34,8%	(2 016)	59,3%	(166,3%)
Irrecoverable debts written off	2 495	30 495	225	9,0%	7	,3%	14 971	49,1%	15 203	49,9%	479	20,1%	3 028,3%
Operational costs	36 168	44 500	8 531	23,6%	12 578	34,8%	8 020	18,0%	29 130	65,5%	14 418	66,0%	(44,4%)
Losses on disposal of Assets	-	-	-	-	-	-	19	-	19	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**18 684**	**(63 141)**	**39 739**	**-**	**8 983**	**-**	**(7 501)**	**-**	**41 221**	**-**	**10 486**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	31 042	32 542	10 192	32,8%	12 610	40,6%	5 227	16,1%	28 029	86,1%	7 404	83,6%	(29,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 726**	**(30 599)**	**49 931**		**21 593**		**(2 274)**		**69 251**		**17 890**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 726**	**(30 599)**	**49 931**		**21 593**		**(2 274)**		**69 251**		**17 890**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 726**	**(30 599)**	**49 931**		**21 593**		**(2 274)**		**69 251**		**17 890**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 726**	**(30 599)**	**49 931**		**21 593**		**(2 274)**		**69 251**		**17 890**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**62 504**	**67 392**	**15 105**	**24,2%**	**21 083**	**33,7%**	**8 604**	**12,8%**	**44 792**	**66,5%**	**10 974**	**65,5%**	**(21,6%)**
National Government	26 993	28 297	7 124	26,4%	10 871	40,3%	4 545	16,1%	22 540	79,7%	4 629	78,0%	(1,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	2 751	58,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 993**	**28 297**	**7 124**	**26,4%**	**10 871**	**40,3%**	**4 545**	**16,1%**	**22 540**	**79,7%**	**7 380**	**75,0%**	**(38,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 511	39 095	7 981	22,5%	10 212	28,8%	4 059	10,4%	22 252	56,9%	3 594	42,9%	12,9%
Capital Expenditure Functional	**62 504**	**67 392**	**15 105**	**24,2%**	**21 083**	**33,7%**	**8 604**	**12,8%**	**44 792**	**66,5%**	**10 974**	**65,5%**	**(21,6%)**
Municipal governance and administration	**3 365**	**4 403**	**2**	**-**	**615**	**18,3%**	**676**	**15,4%**	**1 293**	**29,4%**	**1 212**	**41,7%**	**(44,2%)**
Executive and Council	105	88	-	-	-	-	65	74,2%	65	74,2%	-	100,0%	(100,0%)
Finance and administration	3 260	4 315	2	,1%	615	18,9%	611	14,2%	1 227	28,4%	1 212	34,1%	(49,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 267**	**17 956**	**9 216**	**53,4%**	**5 621**	**32,6%**	**2 245**	**12,5%**	**17 082**	**95,1%**	**5 202**	**71,6%**	**(56,8%)**
Community and Social Services	8 637	8 356	3 224	37,3%	2 648	30,7%	1 796	21,5%	7 667	91,8%	530	78,6%	239,1%
Sport And Recreation	8 376	9 352	5 971	71,3%	2 947	35,2%	337	3,6%	9 256	99,0%	3 681	66,8%	(90,8%)
Public Safety	253	249	21	8,2%	25	10,0%	112	45,1%	158	63,6%	992	76,9%	(88,7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 596**	**33 608**	**2 588**	**9,0%**	**10 118**	**35,4%**	**3 719**	**11,1%**	**16 424**	**48,9%**	**4 450**	**67,7%**	**(16,4%)**
Planning and Development	19 813	9 318	390	2,0%	2 462	12,4%	797	8,6%	3 649	39,2%	3 493	47,0%	(77,2%)
Road Transport	8 783	24 290	2 198	25,0%	7 656	87,2%	2 922	12,0%	12 775	52,6%	957	83,2%	205,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 842**	**10 991**	**3 299**	**25,7%**	**4 729**	**36,8%**	**1 965**	**17,9%**	**9 993**	**90,9%**	**109**	**60,4%**	**1 701,3%**
Energy sources	12 511	10 640	3 287	26,3%	4 726	37,8%	1 965	18,5%	9 978	93,8%	22	59,8%	8 645,3%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	331	351	12	3,6%	3	,9%	-	-	15	4,3%	87	76,1%	(100,0%)
Other	**435**	**435**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**263 645**	**282 069**	**189 019**	**71,7%**	**313 782**	**119,0%**	**65 491**	**23,2%**	**568 292**	**201,5%**	**92 051**	**105,3%**	**(28,9%)**
Property rates	41 645	40 583	13 050	31,3%	20 664	49,6%	8 658	21,3%	42 372	104,4%	18 577	81,0%	(53,4%)
Service charges	4 068	3 299	48	1,2%	202 461	4 977,1%	30	,9%	202 539	6 139,5%	53	4,2%	(42,6%)
Other revenue	11 088	29 616	9 850	88,8%	9 271	83,6%	6 372	21,5%	25 493	86,1%	5 778	248,6%	10,3%
Transfers and Subsidies - Operational	156 301	156 029	127 525	81,6%	55 475	35,5%	40 459	25,9%	223 459	143,2%	43 852	104,2%	(7,7%)
Transfers and Subsidies - Capital	31 042	32 542	23 313	75,1%	11 364	36,6%	-	-	34 677	106,6%	12 857	100,0%	(100,0%)
Interest	19 500	20 000	15 234	78,1%	14 546	74,6%	9 972	49,9%	39 752	198,8%	10 934	135,7%	(8,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(187 170)**	**(226 264)**	**(58 852)**	**31,4%**	**(83 666)**	**44,7%**	**(51 625)**	**22,8%**	**(194 142)**	**85,8%**	**(56 961)**	**95,3%**	**(9,4%)**
Suppliers and employees	(184 210)	(223 963)	(58 852)	31,9%	(83 666)	45,4%	(51 625)	23,1%	(194 142)	86,7%	(56 961)	96,8%	(9,4%)
Finance charges	(3)	(7)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 956)	(2 293)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**76 475**	**55 805**	**130 168**	**170,2%**	**230 116**	**300,9%**	**13 867**	**24,8%**	**374 150**	**670,5%**	**35 090**	**129,2%**	**(60,5%)**
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	**(71 879)**	**(77 501)**	**(16 735)**	**23,3%**	**(27 858)**	**38,8%**	**(6 260)**	**8,1%**	**(50 853)**	**65,6%**	**(8 074)**	**56,9%**	**(22,5%)**
Capital assets	(71 879)	(77 501)	(16 735)	23,3%	(27 858)	38,8%	(6 260)	8,1%	(50 853)	65,6%	(8 074)	56,9%	(22,5%)
Net Cash from/(used) Investing Activities	**(71 879)**	**(77 501)**	**(16 735)**	**23,3%**	**(27 858)**	**38,8%**	**(6 260)**	**8,1%**	**(50 853)**	**65,6%**	**(8 074)**	**56,9%**	**(22,5%)**
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	**4 596**	**(21 695)**	**113 433**	**2 468,0%**	**202 258**	**4 400,7%**	**7 607**	**(35,1%)**	**323 297**	**(1 490,2%)**	**27 017**	**462,5%**	**(71,8%)**
Cash/cash equivalents at the year begin:	231 855	202 422	202 432	87,3%	315 865	136,2%	518 123	256,0%	202 432	100,0%	226 586	-	128,7%
Cash/cash equivalents at the year end:	**236 451**	**180 727**	**315 865**	**133,6%**	**518 123**	**219,1%**	**525 901**	**291,0%**	**525 901**	**291,0%**	**253 603**	**129,1%**	**107,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 085	4,9%	3 214	3,8%	(210)	(,3%)	76 729	91,5%	83 818	66,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	354	3,6%	461	4,7%	218	2,2%	8 695	89,4%	9 728	7,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(7)	(,8%)	8	,9%	7	,8%	885	99,0%	894	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	1 097	6,2%	2 165	12,2%	1 069	6,0%	13 350	75,5%	17 682	14,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(40)	(,3%)	39	,3%	(23)	(,2%)	13 383	100,2%	13 360	10,6%	-	-	-	-
Total By Income Source	**5 489**	**4,4%**	**5 888**	**4,7%**	**1 062**	**,8%**	**113 043**	**90,1%**	**125 481**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 592	5,7%	2 071	7,4%	286	1,0%	23 971	85,9%	27 920	22,2%	-	-	-	-
Commercial	695	3,7%	182	1,0%	216	1,2%	17 473	94,1%	18 566	14,8%	-	-	-	-
Households	1 333	2,7%	2 132	4,3%	522	1,1%	45 616	92,0%	49 602	39,5%	-	-	-	-
Other	1 869	6,4%	1 503	5,1%	38	,1%	25 983	88,4%	29 393	23,4%	-	-	-	-
Total By Customer Group	**5 489**	**4,4%**	**5 888**	**4,7%**	**1 062**	**,8%**	**113 043**	**90,1%**	**125 481**	**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	18	100,0%	-	-	-	-	-	-	18	,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	6	100,0%	-	-	-	-	-	-	6	,2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 518	100,0%	-	-	-	-	-	-	2 518	99,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 542**	**100,0%**	-	-	-	-	-	-	**2 542**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**297 872**	**312 670**	**130 188**	**43,7%**	**97 941**	**32,9%**	**73 633**	**23,5%**	**301 762**	**96,5%**	**74 240**	**97,5%**	**(,8%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 431	3 338	827	24,1%	823	24,0%	800	24,0%	2 451	73,4%	801	73,8%	(,1%)
Sale of Goods and Rendering of Services	164	214	51	31,2%	50	30,2%	88	41,1%	189	88,4%	2 690	55,4%	(96,7%)
Agency services	1 300	1 529	259	20,0%	455	35,0%	423	27,6%	1 137	74,4%	384	86,7%	10,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	401	699	129	32,1%	138	34,5%	140	20,0%	407	58,3%	106	75,3%	32,3%
Interest earned from Current and Non Current Assets	14 732	17 057	4 775	32,4%	4 308	29,2%	3 861	22,6%	12 943	75,9%	5 463	92,3%	(29,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	353	495	123	34,9%	87	24,7%	84	17,0%	295	59,6%	83	75,8%	,9%
Rental from Fixed Assets	1 482	1 444	351	23,7%	385	26,0%	318	22,0%	1 054	73,0%	377	87,0%	(15,6%)
Licence and permits	55	98	8	14,5%	17	30,8%	59	60,7%	84	86,4%	41	106,0%	44,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	46	665	160	352,1%	360	791,3%	143	21,5%	663	99,8%	(172)	195,9%	(183,1%)
Non-Exchange Revenue													
Property rates	9 673	18 507	13 409	138,6%	1 851	19,1%	1 781	9,6%	17 042	92,1%	1 159	87,7%	53,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	551	651	141	25,6%	148	26,8%	137	21,1%	426	65,5%	145	73,3%	(5,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 683	267 971	109 952	41,4%	89 318	33,6%	65 798	24,6%	265 069	98,9%	63 162	99,5%	4,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2	1	-	-	-	-	-	1	71,2%	-	50,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**346 353**	**350 189**	**83 934**	**24,2%**	**80 745**	**23,3%**	**78 482**	**22,4%**	**243 161**	**69,4%**	**78 963**	**65,5%**	**(,6%)**
Employee related costs	143 293	145 703	35 137	24,5%	37 172	25,9%	35 189	24,2%	107 498	73,8%	32 407	71,4%	8,6%
Remuneration of councillors	19 685	19 685	4 554	23,1%	5 245	26,6%	4 675	23,8%	14 474	73,5%	4 471	74,1%	4,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8 246	6 811	15	,2%	1 289	15,6%	992	14,6%	2 296	33,7%	965	37,2%	2,8%
Debt impairment	1 850	2 900	-	-	280	15,2%	854	29,4%	1 134	39,1%	189	(204,2%)	351,0%
Depreciation and amortisation	50 511	59 175	13 512	26,8%	13 474	26,7%	13 142	22,2%	40 128	67,8%	11 727	74,2%	12,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	61 737	49 082	10 892	17,6%	9 897	16,0%	9 680	19,7%	30 469	62,1%	12 999	52,7%	(25,5%)
Transfers and subsidies	650	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 913	1 743	(31)	(1,6%)	1	-	445	25,5%	415	23,8%	286	89,5%	55,6%
Operational costs	58 467	65 089	19 853	34,0%	13 388	22,9%	13 506	20,7%	46 747	71,8%	15 919	64,8%	(15,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(48 480)**	**(37 519)**	**46 254**	**-**	**17 196**	**-**	**(4 849)**	**-**	**58 601**	**-**	**(4 724)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	69 593	89 211	10 319	14,8%	26 889	38,6%	24 691	27,7%	61 899	69,4%	5 120	59,1%	382,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 113**	**51 692**	**56 573**		**44 085**		**19 842**		**120 500**		**397**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**21 113**	**51 692**	**56 573**		**44 085**		**19 842**		**120 500**		**397**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 113**	**51 692**	**56 573**		**44 085**		**19 842**		**120 500**		**397**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 113**	**51 692**	**56 573**		**44 085**		**19 842**		**120 500**		**397**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**92 387**	**118 021**	**17 095**	**18,5%**	**26 832**	**29,0%**	**29 869**	**25,3%**	**73 795**	**62,5%**	**14 842**	**64,2%**	**101,3%**
National Government	51 820	60 184	7 917	15,3%	16 197	31,3%	18 069	30,0%	42 184	70,1%	4 452	60,2%	305,8%
Provincial Government	8 696	17 391	4 206	48,4%	5 024	57,8%	4 997	28,7%	14 227	81,8%	(12 048)	-	(141,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 516**	**77 575**	**12 123**	**20,0%**	**21 222**	**35,1%**	**23 066**	**29,7%**	**56 411**	**72,7%**	**(7 596)**	**60,2%**	**(403,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 872	40 446	4 972	15,6%	5 610	17,6%	6 802	16,8%	17 384	43,0%	22 437	67,4%	(69,7%)
Capital Expenditure Functional	**92 387**	**118 021**	**17 095**	**18,5%**	**26 832**	**29,0%**	**29 869**	**25,3%**	**73 795**	**62,5%**	**14 842**	**64,2%**	**101,3%**
Municipal governance and administration	**6 411**	**5 674**	**755**	**11,8%**	**461**	**7,2%**	**675**	**11,9%**	**1 891**	**33,3%**	**402**	**73,7%**	**67,7%**
Executive and Council	757	913	675	89,2%	-	-	(101)	(11,0%)	574	62,9%	-	-	(100,0%)
Finance and administration	5 654	4 761	80	1,4%	461	8,1%	776	16,3%	1 316	27,7%	402	77,3%	92,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**19 913**	**28 244**	**5 524**	**27,7%**	**8 795**	**44,2%**	**7 448**	**26,4%**	**21 767**	**77,1%**	**6 168**	**88,4%**	**20,8%**
Community and Social Services	2 522	2 157	208	8,2%	96	3,8%	55	2,6%	360	16,7%	-	-	(100,0%)
Sport And Recreation	17 391	26 087	5 316	30,6%	8 699	50,0%	7 393	28,3%	21 408	82,1%	6 168	91,6%	19,9%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 059**	**62 593**	**8 464**	**14,1%**	**16 268**	**27,1%**	**16 357**	**26,1%**	**41 089**	**65,6%**	**5 525**	**53,0%**	**196,1%**
Planning and Development	2 413	967	-	-	306	12,7%	-	-	306	31,7%	-	-	-
Road Transport	57 646	61 626	8 464	14,7%	15 962	27,7%	16 357	26,5%	40 783	66,2%	5 525	54,9%	196,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 004**	**21 509**	**2 352**	**39,2%**	**1 308**	**21,8%**	**5 389**	**25,1%**	**9 049**	**42,1%**	**2 747**	**59,6%**	**96,2%**
Energy sources	4 048	11 360	1 409	34,8%	-	-	-	-	1 409	12,4%	1 905	28,1%	(100,0%)
Water Management	696	261	-	-	-	-	-	-	-	-	150	97,8%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 261	9 888	943	74,8%	1 308	103,7%	5 389	54,5%	7 640	77,3%	691	69,4%	679,4%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**381 923**	**404 373**	**151 099**	**39,6%**	**132 821**	**34,8%**	**86 307**	**21,3%**	**370 227**	**91,6%**	**80 669**	**98,9%**	**7,0%**
Property rates	6 771	12 955	2 251	33,3%	2 166	32,0%	2 259	17,4%	6 676	51,5%	3 177	108,7%	(28,9%)
Service charges	2 402	2 309	562	23,4%	570	23,7%	668	28,9%	1 801	78,0%	679	73,3%	(1,5%)
Other revenue	22 741	25 953	5 976	26,3%	8 057	35,4%	6 133	23,6%	20 165	77,7%	5 916	59,6%	3,7%
Transfers and Subsidies - Operational	265 684	266 506	110 963	41,8%	87 391	32,9%	66 681	25,0%	265 035	99,4%	62 208	100,8%	7,2%
Transfers and Subsidies - Capital	69 593	79 593	26 766	38,5%	30 208	43,4%	6 667	8,4%	63 641	80,0%	4 120	111,4%	61,8%
Interest	14 732	17 057	4 581	31,1%	4 430	30,1%	3 898	22,9%	12 909	75,7%	4 569	85,1%	(14,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(299 829)**	**(294 256)**	**(32 359)**	**10,8%**	**(24 720)**	**8,2%**	**(19 821)**	**6,7%**	**(76 900)**	**26,1%**	**(25 900)**	**24,6%**	**(23,5%)**
Suppliers and employees	(299 829)	(294 256)	(32 359)	10,8%	(24 720)	8,2%	(19 821)	6,7%	(76 900)	26,1%	(25 900)	24,6%	(23,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**82 094**	**110 118**	**118 740**	**144,6%**	**108 102**	**131,7%**	**66 486**	**60,4%**	**293 328**	**266,4%**	**54 769**	**620,8%**	**21,4%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(1 266)**	**-**	**(1 721)**	**-**	**(876)**	**-**	**(3 864)**	**-**	**50 000**	**50,0%**	**(101,8%)**
Proceeds on disposal of PPE	-	-	1	-	-	-	-	-	1	-	-	50,0%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(1 268)	-	(1 721)	-	(876)	-	(3 865)	-	50 000	-	(101,8%)
Payments	**(92 387)**	**(118 021)**	**(19 224)**	**20,8%**	**(28 262)**	**30,6%**	**(34 241)**	**29,0%**	**(81 727)**	**69,2%**	**(16 262)**	**67,1%**	**110,6%**
Capital assets	(92 387)	(118 021)	(19 224)	20,8%	(28 262)	30,6%	(34 241)	29,0%	(81 727)	69,2%	(16 262)	67,1%	110,6%
Net Cash from/(used) Investing Activities	**(92 387)**	**(118 021)**	**(20 491)**	**22,2%**	**(29 983)**	**32,5%**	**(35 117)**	**29,8%**	**(85 591)**	**72,5%**	**33 738**	**67,1%**	**(204,1%)**
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	**(10 293)**	**(7 903)**	**98 250**	**(954,5%)**	**78 119**	**(758,9%)**	**31 369**	**(396,9%)**	**207 737**	**(2 628,6%)**	**88 507**	**(412,5%)**	**(64,6%)**
Cash/cash equivalents at the year begin:	182 511	182 511	104 075	57,0%	204 244	111,9%	282 363	154,7%	104 075	57,0%	300 604	61,3%	(6,1%)
Cash/cash equivalents at the year end:	**172 217**	**174 608**	**204 244**	**118,6%**	**282 363**	**164,0%**	**313 732**	**179,7%**	**313 732**	**179,7%**	**389 111**	**155,3%**	**(19,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy 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	644	4,2%	268	1,8%	236	1,5%	14 175	92,5%	15 324	66,4%	(173)	(1,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	299	5,0%	208	3,5%	195	3,3%	5 279	88,3%	5 981	25,9%	(223)	(3,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	45	2,8%	47	2,9%	46	2,8%	1 472	91,4%	1 610	7,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	147	100,0%	147	,6%	(35)	(23,6%)	-	-
Total By Income Source	**988**	**4,3%**	**524**	**2,3%**	**477**	**2,1%**	**21 074**	**91,4%**	**23 063**	**100,0%**	**(431)**	**(1,9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3	-	3	-	3	-	8 604	99,9%	8 613	37,3%	(0)	-	-	-
Commercial	586	26,3%	160	7,2%	120	5,4%	1 358	61,1%	2 224	9,6%	(29)	(1,3%)	-	-
Households	400	3,3%	360	2,9%	354	2,9%	11 111	90,9%	12 226	53,0%	(402)	(3,3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**988**	**4,3%**	**524**	**2,3%**	**477**	**2,1%**	**21 074**	**91,4%**	**23 063**	**100,0%**	**(431)**	**(1,9%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total 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 Ngqoyiya	039 259 5300
Chief Financial Officer	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**259 923**	**262 116**	**92 796**	**35,7%**	**81 336**	**31,3%**	**63 211**	**24,1%**	**237 342**	**90,5%**	**72 358**	**59,2%**	**(12,6%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 615	4 674	1 147	24,9%	1 136	24,6%	1 115	23,9%	3 398	72,7%	1 471	49,9%	(24,2%)
Sale of Goods and Rendering of Services	5 419	5 419	154	2,8%	1 301	24,0%	100	1,9%	1 555	28,7%	144	3,7%	(30,5%)
Agency services	722	722	192	26,6%	74	10,2%	113	15,6%	379	52,5%	48	13,9%	133,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	16 027	16 027	3 541	22,1%	3 574	22,3%	3 219	20,1%	10 334	64,5%	5 624	42,7%	(42,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 583	1 583	486	30,7%	523	33,1%	512	32,3%	1 521	96,1%	647	50,9%	(20,9%)
Licence and permits	428	428	175	40,8%	228	53,3%	181	42,2%	584	136,4%	153	53,6%	18,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	793	793	5	,6%	10	1,3%	5	,6%	20	2,5%	554	76,3%	(99,1%)
Non-Exchange Revenue													
Property rates	44 116	44 589	11 067	25,1%	11 180	25,3%	10 842	24,3%	33 089	74,2%	17 791	58,6%	(39,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	919	2 579	1 849	201,1%	85	9,2%	222	8,6%	2 155	83,6%	140	29,2%	58,2%
Licences or permits	19	19	-	-	-	-	-	-	-	-	50	272,6%	(100,0%)
Transfer and subsidies - Operational	179 345	179 345	71 708	40,0%	60 958	34,0%	44 816	25,0%	177 482	99,0%	43 351	64,9%	3,4%
Interest	5 937	5 937	2 473	41,7%	2 265	38,2%	2 086	35,1%	6 824	114,9%	2 383	49,1%	(12,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**290 133**	**293 126**	**58 649**	**20,2%**	**75 408**	**26,0%**	**61 342**	**20,9%**	**195 399**	**66,7%**	**81 481**	**46,3%**	**(24,7%)**
Employee related costs	102 736	100 819	21 106	20,5%	25 268	24,6%	20 556	20,4%	66 930	66,4%	31 692	48,4%	(35,1%)
Remuneration of councillors	13 057	14 499	3 044	23,3%	3 540	27,1%	3 059	21,1%	9 643	66,5%	3 974	47,4%	(23,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 479	6 335	804	10,8%	1 061	14,2%	1 207	19,1%	3 072	48,5%	1 167	31,1%	3,5%
Debt impairment	4 746	1 546	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 231	49 526	13 084	31,7%	12 833	31,1%	14 222	28,7%	40 140	81,0%	14 993	48,8%	(5,1%)
Interest	1 097	1 057	13	1,2%	586	53,4%	199	18,8%	797	75,4%	263	22,1%	(24,5%)
Contracted services	68 110	65 930	12 701	18,6%	16 604	24,4%	10 887	16,5%	40 192	61,0%	11 460	36,7%	(5,0%)
Transfers and subsidies	1 700	1 857	54	3,2%	403	23,7%	923	49,7%	1 381	74,3%	840	66,1%	9,9%
Irrecoverable debts written off	3 900	1 700	-	-	71	1,8%	176	10,3%	247	14,5%	-	2,7%	(100,0%)
Operational costs	46 077	49 857	7 843	17,0%	15 041	32,6%	10 113	20,3%	32 997	66,2%	17 092	60,4%	(40,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(30 210)**	**(31 010)**	**34 147**	**-**	**5 928**	**-**	**1 868**	**-**	**41 943**	**-**	**(9 123)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	31 718	32 718	3 470	10,9%	14 540	45,8%	8 248	25,2%	26 258	80,3%	5 977	19,2%	38,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 508**	**1 708**	**37 617**		**20 468**		**10 117**		**68 202**		**(3 145)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 508**	**1 708**	**37 617**		**20 468**		**10 117**		**68 202**		**(3 145)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 508**	**1 708**	**37 617**		**20 468**		**10 117**		**68 202**		**(3 145)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 508**	**1 708**	**37 617**		**20 468**		**10 117**		**68 202**		**(3 145)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**90 551**	**86 233**	**11 865**	**13,1%**	**19 264**	**21,3%**	**21 392**	**24,8%**	**52 521**	**60,9%**	**10 580**	**44,9%**	**102,2%**
National Government	31 318	31 318	4 996	16,0%	11 073	35,4%	6 983	22,3%	23 052	73,6%	7 035	78,9%	(,7%)
Provincial Government	-	1 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 318**	**32 318**	**4 996**	**16,0%**	**11 073**	**35,4%**	**6 983**	**21,6%**	**23 052**	**71,3%**	**7 035**	**73,4%**	**(,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	59 233	53 915	6 869	11,6%	8 191	13,8%	14 409	26,7%	29 469	54,7%	3 545	27,6%	306,4%
Capital Expenditure Functional	**90 551**	**86 633**	**11 865**	**13,1%**	**19 264**	**21,3%**	**21 392**	**24,7%**	**52 521**	**60,6%**	**10 580**	**44,9%**	**102,2%**
Municipal governance and administration	**6 064**	**6 004**	**1 381**	**22,8%**	**753**	**12,4%**	**176**	**2,9%**	**2 311**	**38,5%**	**581**	**22,2%**	**(69,6%)**
Executive and Council	185	285	3	1,8%	42	22,9%	23	8,1%	69	24,1%	30	4,6%	(22,4%)
Finance and administration	5 879	5 719	1 378	23,4%	711	12,1%	153	2,7%	2 242	39,2%	552	26,1%	(72,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 120**	**13 625**	**112**	**,7%**	**1 190**	**7,9%**	**3 671**	**26,9%**	**4 972**	**36,5%**	**289**	**8,5%**	**1 170,9%**
Community and Social Services	7 625	7 187	29	,4%	30	,4%	2 204	30,7%	2 263	31,5%	58	10,0%	3 706,1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 495	6 438	83	1,1%	1 160	15,5%	1 467	22,8%	2 709	42,1%	231	7,9%	535,1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**68 167**	**64 388**	**9 944**	**14,6%**	**17 226**	**25,3%**	**17 352**	**26,9%**	**44 522**	**69,1%**	**9 710**	**55,5%**	**78,7%**
Planning and Development	51 767	46 321	8 038	15,5%	12 977	25,1%	9 783	21,1%	30 799	66,5%	8 980	60,0%	9,0%
Road Transport	16 400	18 066	1 906	11,6%	4 249	25,9%	7 569	41,9%	13 724	76,0%	730	28,5%	936,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 200**	**2 516**	**428**	**35,7%**	**96**	**8,0%**	**192**	**7,6%**	**716**	**28,5%**	**-**	**-**	**(100,0%)**
Energy sources	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	500	620	428	85,7%	-	-	192	30,9%	620	100,0%	-	-	(100,0%)
Waste Management	700	896	-	-	96	13,7%	-	-	96	10,7%	-	-	-
Other	**-**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**304 786**	**304 561**	**254 137**	**83,4%**	**97 415**	**32,0%**	**173 931**	**57,1%**	**525 483**	**172,5%**	**122 902**	**68,5%**	**41,5%**
Property rates	33 969	33 969	96 357	283,7%	92 106	271,1%	67 155	197,7%	255 618	752,5%	11 085	40,4%	505,8%
Service charges	4 085	4 085	652	16,0%	426	10,4%	798	19,5%	1 876	45,9%	598	26,2%	33,5%
Other revenue	34 857	34 632	590	1,7%	186	,5%	654	1,9%	1 431	4,1%	1 009	3,7%	(35,2%)
Transfers and Subsidies - Operational	184 131	184 131	147 142	79,9%	-	-	100 977	54,8%	248 119	134,8%	110 211	102,9%	(8,4%)
Transfers and Subsidies - Capital	31 718	31 718	9 396	29,6%	4 696	14,8%	4 348	13,7%	18 440	58,1%	-	17,3%	(100,0%)
Interest	16 027	16 027	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(255 489)**	**(255 151)**	**(17 113)**	**6,7%**	**(25 895)**	**10,1%**	**(15 616)**	**6,1%**	**(58 624)**	**23,0%**	**(17 211)**	**16,1%**	**(9,3%)**
Suppliers and employees	(253 692)	(253 393)	(17 113)	6,7%	(25 895)	10,2%	(15 616)	6,2%	(58 624)	23,1%	(17 211)	16,3%	(9,3%)
Finance charges	(1 097)	(1 057)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**49 297**	**49 411**	**237 024**	**480,8%**	**71 520**	**145,1%**	**158 315**	**320,4%**	**466 858**	**944,9%**	**105 691**	**497,6%**	**49,8%**
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)**	**(102 969)**	**(14 856)**	**14,3%**	**(21 523)**	**20,7%**	**(22 893)**	**22,2%**	**(59 272)**	**57,6%**	**(7 351)**	**39,6%**	**211,4%**
Capital assets	(104 138)	(102 969)	(14 856)	14,3%	(21 523)	20,7%	(22 893)	22,2%	(59 272)	57,6%	(7 351)	39,6%	211,4%
Net Cash from/(used) Investing Activities	**(104 138)**	**(102 969)**	**(14 856)**	**14,3%**	**(21 523)**	**20,7%**	**(22 893)**	**22,2%**	**(59 272)**	**57,6%**	**(7 351)**	**40,6%**	**211,4%**
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	**(54 840)**	**(53 558)**	**222 167**	**(405,1%)**	**49 997**	**(91,2%)**	**135 422**	**(252,8%)**	**407 586**	**(761,0%)**	**98 340**	**(200,7%)**	**37,7%**
Cash/cash equivalents at the year begin:	97 167	139 435	-	-	361 603	372,1%	411 600	295,2%	-	-	185 517	-	121,9%
Cash/cash equivalents at the year end:	**42 327**	**85 877**	**361 603**	**854,3%**	**411 600**	**972,4%**	**547 026**	**637,0%**	**547 026**	**637,0%**	**283 857**	**292,1%**	**92,7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy 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	5 010	6,7%	1 785	2,4%	1 616	2,2%	66 024	88,7%	74 436	62,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	686	5,6%	238	1,9%	219	1,8%	11 113	90,7%	12 255	10,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	22	100,0%	22	-	-	-	-	-
Interest on Arrear Debtor Accounts	1	-	-	-	23	,1%	33 323	99,9%	33 347	28,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 813)	576,0%	131	(15,7%)	145	(17,3%)	3 702	(442,9%)	(836)	(,7%)	-	-	-	-
Total By Income Source	**883**	**,7%**	**2 154**	**1,8%**	**2 004**	**1,7%**	**114 183**	**95,8%**	**119 224**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(359)	(,8%)	635	1,4%	604	1,3%	45 507	98,1%	46 387	38,9%	-	-	-	-
Commercial	58	,5%	311	2,8%	272	2,5%	10 439	94,2%	11 080	9,3%	-	-	-	-
Households	1 144	2,5%	977	2,1%	910	2,0%	42 892	93,4%	45 923	38,5%	-	-	-	-
Other	40	,3%	232	1,5%	218	1,4%	15 345	96,9%	15 835	13,3%	-	-	-	-
Total By Customer Group	**883**	**,7%**	**2 154**	**1,8%**	**2 004**	**1,7%**	**114 183**	**95,8%**	**119 224**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	12 358	100,0%	-	-	-	-	-	-	12 358	83,9%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	739	31,1%	28	1,2%	11	,5%	1 601	67,3%	2 379	16,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 097**	**88,9%**	**28**	**,2%**	**11**	**,1%**	**1 601**	**10,9%**	**14 737**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**638 975**	**654 552**	**233 929**	**36,6%**	**206 158**	**32,3%**	**163 212**	**24,9%**	**603 298**	**92,2%**	**147 636**	**95,2%**	**10,6%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	56 944	66 213	16 302	28,6%	16 861	29,6%	14 036	21,2%	47 199	71,3%	12 821	70,3%	9,5%
Service charges - Waste Water Management	14 252	12 995	3 287	23,1%	3 190	22,4%	3 057	23,5%	9 533	73,4%	3 317	74,9%	(7,8%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	663	746	4	,6%	61	9,2%	66	8,8%	131	17,5%	20	29,1%	222,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 655	15 146	3 807	22,9%	3 766	22,6%	3 552	23,5%	11 125	73,5%	4 221	81,0%	(15,8%)
Interest earned from Current and Non Current Assets	17 435	24 590	5 454	31,3%	8 283	47,5%	7 166	29,1%	20 903	85,0%	8 922	100,6%	(19,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	404	666	74	18,3%	233	57,7%	266	40,0%	573	86,2%	75	91,1%	255,2%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	1 572	69	-	717	-	-	-	786	50,0%	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	532 623	532 623	204 932	38,5%	173 046	32,5%	135 069	25,4%	513 047	96,3%	118 259	98,9%	14,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**715 937**	**758 216**	**140 618**	**19,6%**	**160 020**	**22,4%**	**199 838**	**26,4%**	**500 476**	**66,0%**	**191 971**	**63,4%**	**4,1%**
Employee related costs	273 607	274 098	61 266	22,4%	64 701	23,6%	63 683	23,2%	189 650	69,2%	63 293	72,8%	,6%
Remuneration of councillors	8 606	7 665	1 732	20,1%	2 101	24,4%	1 908	24,9%	5 740	74,9%	1 081	64,8%	76,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	36 810	38 311	6 704	18,2%	9 224	25,1%	8 234	21,5%	24 163	63,1%	8 574	66,6%	(4,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	101 837	102 367	-	-	-	-	67 891	66,3%	67 891	66,3%	71 092	73,3%	(4,5%)
Interest	115	95	-	-	-	-	-	-	-	-	-	2,1%	-
Contracted services	152 097	174 172	30 073	19,8%	52 070	34,2%	34 283	19,7%	116 426	66,8%	26 642	58,6%	28,7%
Transfers and subsidies	6 700	6 300	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31 908	39 931	7 999	25,1%	23	,1%	246	,6%	8 268	20,7%	-	-	(100,0%)
Operational costs	104 257	115 278	32 843	31,5%	31 902	30,6%	23 593	20,5%	88 339	76,6%	21 288	74,6%	10,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(76 962)**	**(103 664)**	**93 311**	**-**	**46 137**	**-**	**(36 626)**	**-**	**102 822**	**-**	**(44 335)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	318 124	323 856	-	-	105 117	33,0%	34 188	10,6%	139 305	43,0%	78 749	78,8%	(56,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**241 161**	**220 192**	**93 311**		**151 254**		**(2 438)**		**242 127**		**34 414**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**241 161**	**220 192**	**93 311**		**151 254**		**(2 438)**		**242 127**		**34 414**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**241 161**	**220 192**	**93 311**		**151 254**		**(2 438)**		**242 127**		**34 414**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**241 161**	**220 192**	**93 311**		**151 254**		**(2 438)**		**242 127**		**34 414**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**322 312**	**361 074**	**59 447**	**18,4%**	**86 906**	**27,0%**	**47 242**	**13,1%**	**193 595**	**53,6%**	**71 775**	**80,1%**	**(34,2%)**
National Government	276 629	274 647	56 028	20,3%	73 965	26,7%	44 387	16,2%	174 380	63,5%	69 044	86,2%	(35,7%)
Provincial Government	-	6 967	-	-	-	-	-	-	-	-	-	-	-
District Municipality	315	250	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**276 944**	**281 864**	**56 028**	**20,2%**	**73 965**	**26,7%**	**44 387**	**15,7%**	**174 380**	**61,9%**	**69 044**	**86,2%**	**(35,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 368	79 210	3 419	7,5%	12 941	28,5%	2 854	3,6%	19 215	24,3%	2 730	19,7%	4,5%
Capital Expenditure Functional	**322 312**	**361 074**	**59 447**	**18,4%**	**86 906**	**27,0%**	**47 242**	**13,1%**	**193 595**	**53,6%**	**71 775**	**80,1%**	**(34,2%)**
Municipal governance and administration	**14 205**	**17 785**	**2 263**	**15,9%**	**4 005**	**28,2%**	**1 213**	**6,8%**	**7 481**	**42,1%**	**853**	**21,1%**	**42,2%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 205	17 785	2 263	15,9%	4 005	28,2%	1 213	6,8%	7 481	42,1%	853	21,1%	42,2%
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**	**105 819**	**8 213**	**6,8%**	**27 210**	**22,4%**	**23 541**	**22,2%**	**58 963**	**55,7%**	**10 685**	**88,8%**	**120,3%**
Planning and Development	121 210	105 819	8 213	6,8%	27 210	22,4%	23 541	22,2%	58 963	55,7%	10 685	88,8%	120,3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**186 297**	**237 470**	**48 971**	**26,3%**	**55 691**	**29,9%**	**22 488**	**9,5%**	**127 150**	**53,5%**	**60 236**	**81,9%**	**(62,7%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	176 093	211 840	37 748	21,4%	49 407	28,1%	19 589	9,2%	106 744	50,4%	41 532	78,9%	(52,8%)
Waste Water Management	10 204	25 631	11 223	110,0%	6 285	61,6%	2 899	11,3%	20 407	79,6%	18 704	92,2%	(84,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**979 188**	**997 960**	**790 031**	**80,7%**	**586 689**	**59,9%**	**575 164**	**57,6%**	**1 951 885**	**195,6%**	**480 366**	**249,6%**	**19,7%**
Property rates	-	-	-	-	-	-	-	-	-	-	2	-	(100,0%)
Service charges	62 194	69 750	21 692	34,9%	15 555	25,0%	13 535	19,4%	50 782	72,8%	14 336	73,6%	(5,6%)
Other revenue	68 324	67 270	433 675	634,7%	261 399	382,6%	364 741	542,2%	1 059 815	1 575,5%	306 064	2 822,7%	19,2%
Transfers and Subsidies - Operational	512 493	512 493	208 995	40,8%	165 953	32,4%	125 047	24,4%	499 995	97,6%	117 412	95,6%	6,5%
Transfers and Subsidies - Capital	318 124	323 856	120 215	37,8%	135 499	42,6%	64 675	20,0%	320 389	98,9%	33 630	98,2%	92,3%
Interest	18 053	24 590	5 454	30,2%	8 283	45,9%	7 166	29,1%	20 903	85,0%	8 922	89,8%	(19,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(652 840)**	**(720 349)**	**(219 461)**	**33,6%**	**(265 717)**	**40,7%**	**(212 905)**	**29,6%**	**(698 082)**	**96,9%**	**(205 547)**	**112,6%**	**3,6%**
Suppliers and employees	(652 698)	(720 334)	(219 461)	33,6%	(265 717)	40,7%	(212 905)	29,6%	(698 082)	96,9%	(205 547)	112,6%	3,6%
Finance charges	(142)	(15)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**326 348**	**277 611**	**570 571**	**174,8%**	**320 972**	**98,4%**	**362 260**	**130,5%**	**1 253 802**	**451,6%**	**274 819**	**514,5%**	**31,8%**
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	**(322 312)**	**(361 074)**	**(59 447)**	**18,4%**	**(86 906)**	**27,0%**	**(47 242)**	**13,1%**	**(193 595)**	**53,6%**	**(71 775)**	**80,1%**	**(34,2%)**
Capital assets	(322 312)	(361 074)	(59 447)	18,4%	(86 906)	27,0%	(47 242)	13,1%	(193 595)	53,6%	(71 775)	80,1%	(34,2%)
Net Cash from/(used) Investing Activities	**(322 312)**	**(361 074)**	**(59 447)**	**18,4%**	**(86 906)**	**27,0%**	**(47 242)**	**13,1%**	**(193 595)**	**53,6%**	**(71 775)**	**80,1%**	**(34,2%)**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 400)**	**(4 800)**	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 400)	(4 800)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 400)**	**(4 800)**	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**1 637**	**(88 262)**	**511 123**	**31 227,0%**	**234 066**	**14 300,2%**	**315 018**	**(356,9%)**	**1 060 207**	**(1 201,2%)**	**203 044**	**27 089,4%**	**55,1%**
Cash/cash equivalents at the year begin:	151 221	229 993	213 551	141,2%	720 554	476,5%	954 620	415,1%	213 551	92,9%	1 337 425	89,7%	(28,6%)
Cash/cash equivalents at the year end:	152 858	141 731	720 891	471,6%	954 620	624,5%	1 269 638	895,8%	1 269 638	895,8%	1 540 469	1 068,0%	(17,6%)

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	4 428	2,9%	3 447	2,2%	3 758	2,4%	143 660	92,5%	155 293	64,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 730	2,9%	1 347	2,2%	1 468	2,4%	56 122	92,5%	60 667	25,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	740	2,9%	576	2,2%	628	2,4%	24 014	92,5%	25 958	10,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**6 898**	**2,9%**	**5 369**	**2,2%**	**5 855**	**2,4%**	**223 796**	**92,5%**	**241 918**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 968	14,8%	2 959	11,0%	3 406	12,7%	16 482	61,5%	26 815	11,1%	-	-	-	-
Commercial	674	3,8%	292	1,7%	357	2,0%	16 190	92,4%	17 513	7,2%	-	-	-	-
Households	2 257	1,1%	2 118	1,1%	2 092	1,1%	191 124	96,7%	197 590	81,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 898**	**2,9%**	**5 369**	**2,2%**	**5 855**	**2,4%**	**223 796**	**92,5%**	**241 918**	**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	974	90,5%	3	,3%	6	,5%	94	8,7%	1 076	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**974**	**90,5%**	**3**	**,3%**	**6**	**,5%**	**94**	**8,7%**	**1 076**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**100 075 631**	**100 728 627**	**29 037 369**	**29,0%**	**26 801 857**	**26,8%**	**24 732 184**	**24,6%**	**80 571 409**	**80,0%**	**23 590 423**	**78,4%**	**4,8%**
Exchange Revenue													
Service charges - Electricity	31 455 883	31 311 438	7 926 734	25,2%	7 334 974	23,3%	7 107 947	22,7%	22 369 655	71,4%	6 125 946	67,4%	16,0%
Service charges - Water	11 761 272	11 549 598	2 407 210	20,5%	2 860 858	24,3%	2 913 579	25,2%	8 181 647	70,8%	2 807 193	67,5%	3,8%
Service charges - Waste Water Management	2 665 105	2 693 581	541 745	20,3%	563 842	21,2%	630 597	23,4%	1 736 184	64,5%	667 634	72,7%	(5,5%)
Service charges - Waste Management	1 956 353	1 966 911	496 726	25,4%	491 051	25,1%	492 855	25,1%	1 480 632	75,3%	457 247	75,0%	7,8%
Sale of Goods and Rendering of Services	850 189	859 813	107 880	12,7%	206 080	24,2%	119 951	14,0%	433 911	50,5%	176 596	60,5%	(32,1%)
Agency services	92 534	88 394	18 205	19,7%	23 333	25,2%	21 754	24,6%	63 293	71,6%	23 269	74,7%	(6,5%)
Interest	1 224	1 104	34	2,8%	975	79,7%	870	78,9%	1 879	170,3%	135	53,5%	545,1%
Interest earned from Receivables	1 537 559	1 869 163	591 182	38,4%	665 914	43,3%	674 136	36,1%	1 931 231	103,3%	549 575	120,7%	22,7%
Interest earned from Current and Non Current Assets	1 412 930	1 487 853	351 595	24,9%	339 937	24,1%	254 021	17,1%	945 553	63,6%	398 065	76,1%	(36,2%)
Dividends	37 500	45 000	-	-	29 000	77,3%	16 000	35,6%	45 000	100,0%	35 000	100,0%	(54,3%)
Rent on Land	2 865	3 907	584	20,4%	754	26,3%	637	16,3%	1 975	50,6%	554	61,3%	14,8%
Rental from Fixed Assets	1 312 108	1 336 461	266 191	20,3%	279 651	21,3%	93	-	545 935	40,8%	257 903	62,3%	(100,0%)
Licence and permits	65 044	74 608	14 102	21,7%	14 530	22,3%	19 826	26,6%	48 457	64,9%	13 064	66,3%	51,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	573 479	619 251	119 473	20,8%	174 370	30,4%	195 307	31,5%	489 151	79,0%	103 993	52,9%	87,8%
Non-Exchange Revenue													
Property rates	18 476 220	18 546 102	6 110 855	33,1%	4 840 743	26,2%	4 839 410	26,1%	15 791 008	85,1%	4 398 235	82,1%	10,0%
Surcharges and Taxes	487 130	460 592	89 738	18,4%	78 745	16,2%	117 376	25,5%	285 858	62,1%	151 824	73,0%	(22,7%)
Fines, penalties and forfeits	240 559	210 483	47 377	19,7%	54 102	22,5%	69 950	33,2%	171 429	81,4%	111 997	74,0%	(37,5%)
Licences or permits	98 888	97 461	21 439	21,7%	21 734	22,0%	21 167	21,7%	64 341	66,0%	22 909	66,0%	(7,6%)
Transfer and subsidies - Operational	21 525 874	21 720 065	8 234 410	38,3%	7 144 488	33,2%	5 550 315	25,6%	20 929 213	96,4%	5 652 755	93,9%	(1,8%)
Interest	687 620	765 397	249 031	36,2%	261 583	38,0%	285 573	37,3%	796 187	104,0%	223 003	123,5%	28,1%
Fuel Levy	4 103 318	4 103 318	1 247 622	30,4%	1 247 622	30,4%	1 247 622	30,4%	3 742 866	91,2%	1 185 825	91,0%	5,2%
Operational Revenue	5 270	60 078	1 411	26,8%	775	14,7%	2 039	3,4%	4 225	7,0%	1 149	67,4%	77,5%
Gains on disposal of Assets	18 780	29 190	26 949	143,5%	18 847	100,4%	(709)	(2,4%)	45 087	154,5%	90 363	245,3%	(100,8%)
Other Gains	707 928	828 861	166 875	23,6%	147 950	20,9%	151 867	18,3%	466 691	56,3%	136 191	64,1%	11,5%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**98 906 688**	**101 099 081**	**24 711 488**	**25,0%**	**24 302 547**	**24,6%**	**22 039 645**	**21,8%**	**71 053 680**	**70,3%**	**20 206 478**	**67,3%**	**9,1%**
Employee related costs	26 992 144	26 495 202	5 890 898	21,8%	7 163 286	26,5%	6 254 974	23,6%	19 309 159	72,9%	5 777 572	70,4%	8,3%
Remuneration of councillors	1 011 203	1 012 533	223 647	22,1%	253 833	25,1%	244 668	24,2%	722 148	71,3%	238 883	72,3%	2,4%
Bulk purchases - electricity	25 969 414	26 204 135	8 101 479	31,2%	5 649 688	21,8%	5 646 327	21,5%	19 397 495	74,0%	4 902 241	72,4%	15,2%
Inventory consumed	7 864 623	7 787 308	1 623 498	20,6%	1 627 976	20,7%	1 726 254	22,2%	4 977 729	63,9%	1 498 115	61,1%	15,2%
Debt impairment	5 083 517	4 967 451	1 759 123	34,6%	732 864	14,4%	421 031	8,5%	2 913 018	58,6%	555 213	51,5%	(24,2%)
Depreciation and amortisation	6 908 708	6 979 750	1 555 627	22,5%	1 631 712	23,6%	1 662 563	23,8%	4 849 902	69,5%	1 708 697	66,2%	(2,7%)
Interest	1 508 420	1 554 262	354 605	23,5%	377 422	25,0%	372 191	23,9%	1 104 218	71,0%	302 902	76,4%	22,9%
Contracted services	12 838 510	14 500 406	2 501 222	19,5%	3 692 901	28,8%	2 986 093	20,6%	9 180 216	63,3%	2 930 794	62,2%	1,9%
Transfers and subsidies	1 077 803	1 058 450	179 213	16,6%	238 528	22,1%	(34 941)	(3,3%)	382 800	36,2%	173 912	61,1%	(120,1%)
Irrecoverable debts written off	266 015	483 529	43 896	16,5%	24 768	9,3%	53 028	11,0%	121 692	25,2%	40 878	22,5%	29,7%
Operational costs	6 987 294	7 607 987	1 606 774	23,0%	1 976 630	28,3%	1 587 808	20,9%	5 171 213	68,0%	1 612 549	65,4%	(1,5%)
Losses on disposal of Assets	21 127	21 847	46	,2%	(42)	(,2%)	1 476	6,8%	1 481	6,8%	8 989	31,2%	(83,6%)
Other Losses	2 377 910	2 426 220	871 460	36,6%	932 980	39,2%	1 118 172	46,1%	2 922 612	120,5%	455 732	86,1%	145,4%
Surplus/(Deficit)	**1 168 942**	**(370 454)**	**4 325 881**	**-**	**2 499 309**	**-**	**2 692 539**	**-**	**9 517 729**	**-**	**3 383 946**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	9 138 282	9 677 294	1 817 627	19,9%	2 093 060	22,9%	1 499 819	15,5%	5 410 506	55,9%	2 631 668	57,9%	(43,0%)
Transfers and subsidies - capital (in-kind)	201 175	205 438	529	,3%	(508 769)	(252,9%)	(248)	(,1%)	(508 488)	(247,5%)	22	1,8%	(1 224,5%)
Surplus/(Deficit) after capital transfers and contributions	**10 508 400**	**9 512 278**	**6 144 037**		**4 083 600**		**4 192 110**		**14 419 747**		**6 015 636**		
Income Tax	(6 428)	(6 428)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**10 514 827**	**9 518 706**	**6 144 037**		**4 083 600**		**4 192 110**		**14 419 747**		**6 015 636**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 514 827**	**9 518 706**	**6 144 037**		**4 083 600**		**4 192 110**		**14 419 747**		**6 015 636**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	245 890	267 988	36 536	14,9%	35 599	14,5%	43 096	16,1%	115 232	43,0%	27 499	50,0%	56,7%
Surplus/(Deficit) for the year	**10 760 717**	**9 786 694**	**6 180 573**		**4 119 200**		**4 235 206**		**14 534 978**		**6 043 135**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**14 996 675**	**15 597 487**	**1 893 051**	**12,6%**	**2 704 339**	**18,0%**	**2 697 522**	**17,3%**	**7 294 912**	**46,8%**	**2 619 557**	**46,9%**	**3,0%**
National Government	7 866 738	8 220 364	1 611 459	20,5%	1 877 639	23,9%	1 307 993	15,9%	4 797 091	58,4%	1 958 330	57,5%	(33,2%)
Provincial Government	743 668	822 193	20 635	2,8%	80 446	10,8%	67 399	8,2%	168 480	20,5%	115 769	21,1%	(41,8%)
District Municipality	315	250	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	7 542	289	-	-	-	-	439	151,7%	439	151,7%	1 527	137,8%	(71,3%)
Transfers recognised - capital	**8 618 263**	**9 043 096**	**1 632 095**	**18,9%**	**1 958 085**	**22,7%**	**1 375 830**	**15,2%**	**4 966 010**	**54,9%**	**2 075 626**	**54,1%**	**(33,7%)**
Borrowing	2 302 259	2 162 238	111 539	4,8%	390 064	16,9%	214 681	9,9%	716 285	33,1%	278 048	33,7%	(22,8%)
Internally generated funds	4 076 152	4 392 153	149 417	3,7%	356 190	8,7%	1 107 010	25,2%	1 612 618	36,7%	265 882	31,5%	316,4%
Capital Expenditure Functional	**15 006 751**	**15 630 289**	**1 825 179**	**12,2%**	**2 969 266**	**19,8%**	**2 909 351**	**18,6%**	**7 703 796**	**49,3%**	**2 649 012**	**47,4%**	**9,8%**
Municipal governance and administration	**1 681 287**	**1 196 418**	**(773)**	**-**	**110 795**	**6,6%**	**332 308**	**27,8%**	**442 330**	**37,0%**	**120 454**	**26,1%**	**175,9%**
Executive and Council	670 084	146 024	(27 584)	(4,1%)	66 904	10,0%	26 174	17,9%	65 493	44,9%	14 997	22,0%	74,5%
Finance and administration	1 010 394	1 049 552	26 789	2,7%	43 709	4,3%	306 029	29,2%	376 527	35,9%	105 477	27,5%	190,1%
Internal audit	809	842	23	2,8%	182	22,5%	106	12,6%	310	36,8%	(19)	12,9%	(647,4%)
Community and Public Safety	**2 252 057**	**2 561 211**	**43 453**	**1,9%**	**492 885**	**21,9%**	**352 866**	**13,8%**	**889 204**	**34,7%**	**233 316**	**39,6%**	**51,2%**
Community and Social Services	487 305	486 193	(93 677)	(19,2%)	133 759	27,4%	123 510	25,4%	163 593	33,6%	81 417	58,5%	51,7%
Sport And Recreation	552 297	706 075	54 300	9,8%	108 577	19,7%	157 181	22,3%	320 057	45,3%	73 386	52,6%	114,2%
Public Safety	190 329	249 088	(2 531)	(1,3%)	21 484	11,3%	2 529	1,0%	21 482	8,6%	16 211	27,8%	(84,4%)
Housing	987 949	1 081 258	85 333	8,6%	225 581	22,8%	66 560	6,2%	377 474	34,9%	58 461	25,9%	13,9%
Health	34 176	38 598	27	,1%	3 484	10,2%	3 087	8,0%	6 598	17,1%	3 840	31,1%	(19,6%)
Economic and Environmental Services	**3 804 969**	**4 230 606**	**586 394**	**15,4%**	**699 771**	**18,4%**	**1 054 444**	**24,9%**	**2 340 609**	**55,3%**	**786 637**	**46,8%**	**34,0%**
Planning and Development	1 179 000	1 170 267	129 062	10,9%	227 749	19,3%	280 783	24,0%	637 594	54,5%	254 495	60,2%	10,3%
Road Transport	2 605 101	3 034 621	455 414	17,5%	464 978	17,8%	772 972	25,5%	1 693 365	55,8%	532 028	42,6%	45,3%
Environmental Protection	20 868	25 718	1 918	9,2%	7 043	33,8%	689	2,7%	9 650	37,5%	114	29,4%	505,4%
Trading Services	**7 172 147**	**7 555 208**	**1 197 866**	**16,7%**	**1 657 470**	**23,1%**	**1 164 597**	**15,4%**	**4 019 933**	**53,2%**	**1 501 483**	**53,5%**	**(22,4%)**
Energy sources	1 013 368	1 269 203	169 643	16,7%	200 830	19,8%	262 910	20,7%	633 384	49,9%	187 394	42,6%	40,3%
Water Management	4 203 725	4 023 232	763 111	18,2%	1 023 417	24,3%	551 714	13,7%	2 338 242	58,1%	811 756	63,9%	(32,0%)
Waste Water Management	1 548 319	1 963 905	242 683	15,7%	381 261	24,6%	302 800	15,4%	926 744	47,2%	479 246	45,4%	(36,8%)
Waste Management	406 735	298 868	22 429	5,5%	51 962	12,8%	47 174	15,8%	121 564	40,7%	23 087	26,8%	104,3%
Other	**96 291**	**86 847**	**(1 761)**	**(1,8%)**	**8 345**	**8,7%**	**5 135**	**5,9%**	**11 719**	**13,5%**	**7 122**	**39,2%**	**(27,9%)**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**102 711 381**	**103 489 161**	**11 409 689**	**11,1%**	**20 182 634**	**19,6%**	**15 835 231**	**15,3%**	**47 427 554**	**45,8%**	**13 740 468**	**45,2%**	**15,2%**
Property rates	16 997 763	17 039 127	4 447 659	26,2%	4 523 428	26,6%	1 688 300	9,9%	10 659 388	62,6%	3 066 092	60,8%	(44,9%)
Service charges	44 106 299	43 811 906	2 707 748	6,1%	3 389 533	7,7%	2 511 671	5,7%	8 608 952	19,6%	1 831 999	13,3%	37,1%
Other revenue	8 919 381	9 211 561	3 112 515	34,9%	3 153 191	35,4%	3 136 334	34,0%	9 402 040	102,1%	2 540 126	85,7%	23,5%
Transfers and Subsidies - Operational	21 637 888	22 013 699	(1 558 579)	(7,2%)	13 192 660	61,0%	6 038 334	27,4%	17 672 415	80,3%	4 983 025	79,2%	21,2%
Transfers and Subsidies - Capital	9 158 869	9 388 937	2 368 611	25,9%	1 524 551	16,6%	1 905 440	20,3%	5 798 603	61,8%	1 145 852	46,4%	66,3%
Interest	1 853 681	1 978 931	331 735	17,9%	(5 629 729)	(303,7%)	539 151	27,2%	(4 758 843)	(240,5%)	173 374	28,3%	211,0%
Dividends	37 500	45 000	-	-	29 000	77,3%	16 000	35,6%	45 000	100,0%	-	-	(100,0%)
Payments	**(85 544 075)**	**(87 440 362)**	**(6 182 665)**	**7,2%**	**(7 052 280)**	**8,2%**	**(6 352 510)**	**7,3%**	**(19 587 454)**	**22,4%**	**(10 974 606)**	**33,2%**	**(42,1%)**
Suppliers and employees	(83 098 041)	(84 962 688)	(6 157 001)	7,4%	(6 929 491)	8,3%	(6 330 867)	7,5%	(19 417 359)	22,9%	(10 964 945)	33,7%	(42,3%)
Finance charges	(1 468 960)	(1 491 018)	(25 664)	1,7%	(122 192)	8,3%	(10 149)	,7%	(158 005)	10,6%	(12 079)	11,1%	(16,0%)
Transfers and grants	(977 075)	(986 655)	-	-	(597)	,1%	(11 493)	1,2%	(12 090)	1,2%	2 418	(1,6%)	(575,4%)
Net Cash from/(used) Operating Activities	**17 167 306**	**16 048 799**	**5 227 024**	**30,4%**	**13 130 355**	**76,5%**	**9 482 721**	**59,1%**	**27 840 100**	**173,5%**	**2 765 863**	**83,9%**	**242,8%**
Cash Flow from Investing Activities													
Receipts	**46 742**	**58 928**	**(73 127)**	**(156,4%)**	**(126 567)**	**(270,8%)**	**(22 728)**	**(38,6%)**	**(222 422)**	**(377,5%)**	**17 215**	**(59,2%)**	**(232,0%)**
Proceeds on disposal of PPE	43 207	54 907	328	,8%	10	-	12 084	22,0%	12 422	22,6%	2 045	73,3%	490,8%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 535	4 021	(72 187)	(2 042,1%)	(114 809)	(3 247,8%)	(23 740)	(590,4%)	(210 736)	(5 240,9%)	(34 830)	(1 563,0%)	(31,8%)
Decrease (increase) in non-current investments	-	-	(1 268)	-	(11 768)	-	(11 073)	-	(24 108)	-	50 000	-	(122,1%)
Payments	**(15 233 249)**	**(15 907 160)**	**(1 114 769)**	**7,3%**	**(1 485 625)**	**9,8%**	**(736 505)**	**4,6%**	**(3 336 898)**	**21,0%**	**(1 192 798)**	**23,5%**	**(38,3%)**
Capital assets	(15 233 249)	(15 907 160)	(1 114 769)	7,3%	(1 485 625)	9,8%	(736 505)	4,6%	(3 336 898)	21,0%	(1 192 798)	23,5%	(38,3%)
Net Cash from/(used) Investing Activities	**(15 186 507)**	**(15 848 232)**	**(1 187 896)**	**7,8%**	**(1 612 191)**	**10,6%**	**(759 233)**	**4,8%**	**(3 559 321)**	**22,5%**	**(1 175 584)**	**23,9%**	**(35,4%)**
Cash Flow from Financing Activities													
Receipts	**2 237 792**	**2 237 742**	**200 059**	**8,9%**	**(230)**	**-**	**180 394**	**8,1%**	**380 223**	**17,0%**	**211 349**	**15,6%**	**(14,6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 123 316	2 123 316	200 000	9,4%	-	-	180 000	8,5%	380 000	17,9%	210 000	15,5%	(14,3%)
Increase (decrease) in consumer deposits	114 477	114 427	59	,1%	(230)	(,2%)	394	,3%	223	,2%	1 349	173,0%	(70,8%)
Payments	**(1 632 084)**	**(1 570 280)**	**(35 269)**	**2,2%**	**(138 418)**	**8,5%**	**(24 082)**	**1,5%**	**(197 769)**	**12,6%**	**(92 240)**	**13,1%**	**(73,9%)**
Repayment of borrowing	(1 632 084)	(1 570 280)	(35 269)	2,2%	(138 418)	8,5%	(24 082)	1,5%	(197 769)	12,6%	(92 240)	13,1%	(73,9%)
Net Cash from/(used) Financing Activities	**605 708**	**667 462**	**164 790**	**27,2%**	**(138 648)**	**(22,9%)**	**156 312**	**23,4%**	**182 454**	**27,3%**	**119 109**	**18,5%**	**31,2%**
Net Increase/(Decrease) in cash held	**2 586 506**	**868 029**	**4 203 918**	**162,5%**	**11 379 515**	**440,0%**	**8 879 800**	**1 023,0%**	**24 463 233**	**2 818,3%**	**1 709 388**	**209,3%**	**419,5%**
Cash/cash equivalents at the year begin:	15 057 631	15 757 756	4 651 243	30,9%	9 316 288	61,9%	21 029 416	133,5%	4 651 243	29,5%	20 545 343	31,9%	2,4%
Cash/cash equivalents at the year end:	**17 644 137**	**16 625 785**	**9 165 468**	**51,9%**	**21 031 114**	**119,2%**	**29 618 656**	**178,1%**	**29 618 656**	**178,1%**	**22 397 912**	**99,3%**	**32,2%**

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	1 302 339	5,2%	884 133	3,5%	657 512	2,6%	22 071 346	88,6%	24 915 331	38,7%	1	-	26 577 375	106,7%
Trade and Other Receivables from Exchange Transactions - Electricity	2 010 388	27,1%	486 203	6,6%	203 793	2,8%	4 707 543	63,5%	7 407 927	11,5%	1 426	-	4 430 256	59,8%
Receivables from Non-exchange Transactions - Property Rates	1 318 977	8,7%	610 641	4,0%	364 412	2,4%	12 893 940	84,9%	15 187 970	23,6%	(648)	-	12 196 245	80,3%
Receivables from Exchange Transactions - Waste Water Management	247 579	5,3%	188 466	4,1%	132 693	2,9%	4 062 893	87,7%	4 631 631	7,2%	(806)	-	4 047 066	87,4%
Receivables from Exchange Transactions - Waste Management	169 545	6,4%	86 659	3,3%	56 817	2,2%	2 328 072	88,1%	2 641 093	4,1%	(312)	-	2 023 234	76,6%
Receivables from Exchange Transactions - Property Rental Debtors	36 644	5,3%	18 280	2,7%	14 584	2,1%	618 054	89,9%	687 563	1,1%	-	-	703 270	102,3%
Interest on Arrear Debtor Accounts	208 855	3,8%	191 840	3,5%	69 661	1,3%	4 984 530	91,4%	5 454 887	8,5%	(86)	-	8 509 158	156,0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	53 556	1,6%	143 126	4,2%	65 842	1,9%	3 145 361	92,3%	3 407 886	5,3%	556	-	3 124 142	91,7%
Total By Income Source	**5 347 883**	**8,3%**	**2 609 349**	**4,1%**	**1 565 315**	**2,4%**	**54 811 740**	**85,2%**	**64 334 287**	**100,0%**	**131**	**-**	**61 610 746**	**95,8%**
Debtors Age Analysis By Customer Group														
Organs of State	606 079	14,2%	286 947	6,7%	259 922	6,1%	3 126 976	73,1%	4 279 924	6,7%	172	-	1 797 076	42,0%
Commercial	2 140 862	17,2%	622 224	5,0%	314 998	2,5%	9 371 628	75,3%	12 449 711	19,4%	1 441	-	9 641 092	77,4%
Households	2 549 330	5,5%	1 654 914	3,5%	972 258	2,1%	41 491 081	88,9%	46 667 582	72,5%	(1 482)	-	50 082 765	107,3%
Other	51 612	5,5%	45 264	4,8%	18 138	1,9%	822 055	87,7%	937 069	1,5%	-	-	89 813	9,6%
Total By Customer Group	**5 347 883**	**8,3%**	**2 609 349**	**4,1%**	**1 565 315**	**2,4%**	**54 811 740**	**85,2%**	**64 334 287**	**100,0%**	**131**	**-**	**61 610 746**	**95,8%**

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	674 977	25,6%	38 522	1,5%	88 719	3,4%	1 830 244	69,5%	2 632 462	35,5%
Bulk Water	308 512	15,2%	10 851	,5%	57 295	2,8%	1 656 942	81,5%	2 033 599	27,4%
PAYE deductions	168 990	100,0%	8	-	-	-	49	-	169 047	2,3%
VAT (output less input)	(63 503)	100,1%	-	-	-	-	39	(,1%)	(63 464)	(,9%)
Pensions / Retirement deductions	167 684	99,9%	74	-	12	-	16	-	167 786	2,3%
Loan repayments	(510)	113,4%	-	-	-	-	60	(13,4%)	(450)	-
Trade Creditors	673 747	35,1%	63 495	3,3%	42 390	2,2%	1 114 968	58,0%	1 921 062	25,9%
Auditor-General	801	7,6%	1 806	17,1%	4 386	41,6%	3 543	33,6%	10 536	,1%
Other	36 038	8,4%	31 891	7,4%	(4 664)	(1,1%)	365 662	85,3%	428 927	5,8%
Medical Aid deductions	115 439	100,0%	-	-	-	-	-	-	115 439	1,6%
Total	**2 082 175**	**28,1%**	**146 647**	**2,0%**	**188 139**	**2,5%**	**4 997 985**	**67,4%**	**7 414 945**	**100,0%**