KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**12 002 043**	**21,4%**	**56 945 276**	**101,4%**	**11 971 903**	**101,4%**	**,3%**
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%	4 768 464	24,3%	19 318 761	98,4%	4 237 721	93,3%	12,5%
Service charges - Water	7 803 002	7 803 002	1 488 226	19,1%	1 929 975	24,7%	1 975 533	25,3%	2 043 501	26,2%	7 437 235	95,3%	2 491 613	97,7%	(18,0%)
Service charges - Waste Water Management	1 756 874	1 756 874	296 969	16,9%	336 516	19,2%	393 733	22,4%	512 577	29,2%	1 539 795	87,6%	607 845	111,0%	(15,7%)
Service charges - Waste Management	1 062 829	1 062 829	256 360	24,1%	271 308	25,5%	260 575	24,5%	264 227	24,9%	1 052 470	99,0%	249 497	99,1%	5,9%
Sale of Goods and Rendering of Services	370 154	373 993	59 480	16,1%	89 797	24,3%	75 174	20,1%	64 280	17,2%	288 731	77,2%	54 353	81,0%	18,3%
Agency services	33 681	33 681	5 952	17,7%	9 327	27,7%	5 711	17,0%	8 282	24,6%	29 272	86,9%	2 050	80,2%	304,0%
Interest	1 080	1 080	1	,1%	975	90,3%	870	80,6%	514	47,6%	2 361	218,6%	1 828	233,5%	(71,9%)
Interest earned from Receivables	765 552	1 065 552	387 079	50,6%	400 592	52,3%	412 312	38,7%	413 297	38,8%	1 613 280	151,4%	382 241	253,9%	8,1%
Interest earned from Current and Non Current Assets	823 283	818 531	185 992	22,6%	187 081	22,7%	86 095	10,5%	128 632	15,7%	587 800	71,8%	218 427	98,3%	(41,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	600	600	139	23,1%	20	3,3%	40	6,6%	602	100,3%	800	133,3%	557	115,7%	8,1%
Rental from Fixed Assets	1 107 521	1 135 019	237 733	21,5%	252 378	22,8%	(25 231)	(2,2%)	216 547	19,1%	681 428	60,0%	259 986	90,6%	(16,7%)
Licence and permits	8 133	8 133	875	10,8%	887	10,9%	999	12,3%	1 171	14,4%	3 931	48,3%	957	51,4%	22,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	234 308	245 115	68 561	29,3%	128 368	54,8%	150 323	61,3%	124 933	51,0%	472 185	192,6%	91 785	133,7%	36,1%
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%	3 246 964	27,5%	13 818 476	116,9%	3 091 176	114,2%	5,0%
Surcharges and Taxes	451 583	451 583	80 941	17,9%	73 747	16,3%	110 263	24,4%	39 933	8,8%	304 883	67,5%	63 932	92,6%	(37,5%)
Fines, penalties and forfeits	11 920	11 920	3 715	31,2%	11 276	94,6%	31 220	261,9%	(123 589)	(1 036,8%)	(77 377)	(649,1%)	(118 764)	(263,2%)	4,1%
Licences or permits	47 600	47 600	12 940	27,2%	13 138	27,6%	14 132	29,7%	12 725	26,7%	52 935	111,2%	9 809	93,7%	29,7%
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%	104 192	1,9%	5 337 471	95,1%	189 837	93,5%	(45,1%)
Interest	465 000	465 000	167 047	35,9%	183 257	39,4%	176 731	38,0%	164 914	35,5%	691 949	148,8%	161 955	193,9%	1,8%
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%	-	100,0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	11 000	11 000	21 116	192,0%	11 726	106,6%	389	3,5%	9 759	88,7%	42 990	390,8%	8 238	214,3%	18,5%
Other Gains	68 428	68 428	240	,4%	126	,2%	2 550	3,7%	117	,2%	3 033	4,4%	1 631	9,1%	(92,8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	(34 771)	-	(100,0%)
Operating Expenditure	**55 640 744**	**56 546 568**	**14 490 559**	**26,0%**	**13 340 550**	**24,0%**	**12 081 258**	**21,4%**	**8 803 511**	**15,6%**	**48 715 877**	**86,2%**	**11 430 567**	**89,2%**	**(23,0%)**
Employee related costs	14 274 799	13 894 629	2 960 644	20,7%	3 785 427	26,5%	3 140 958	22,6%	3 065 529	22,1%	12 952 559	93,2%	3 012 943	91,2%	1,7%
Remuneration of councillors	152 543	155 689	35 020	23,0%	40 361	26,5%	36 802	23,6%	36 585	23,5%	148 768	95,6%	35 324	101,0%	3,6%
Bulk purchases - electricity	16 583 698	16 583 336	5 177 855	31,2%	3 638 249	21,9%	3 701 589	22,3%	3 755 539	22,6%	16 273 232	98,1%	3 821 597	99,4%	(1,7%)
Inventory consumed	4 881 452	4 994 606	902 079	18,5%	849 064	17,4%	977 205	19,6%	578 147	11,6%	3 306 495	66,2%	886 333	74,1%	(34,8%)
Debt impairment	3 008 982	3 008 982	1 695 125	56,3%	430 397	14,3%	286 817	9,5%	(2 991 909)	(99,4%)	(579 571)	(19,3%)	(107 230)	64,2%	2 690,2%
Depreciation and amortisation	3 112 950	3 104 416	731 940	23,5%	732 714	23,5%	753 888	24,3%	769 290	24,8%	2 987 832	96,2%	696 963	90,1%	10,4%
Interest	1 138 363	1 139 185	263 074	23,1%	263 529	23,1%	243 567	21,4%	300 854	26,4%	1 071 025	94,0%	126 821	90,4%	137,2%
Contracted services	6 963 782	7 788 310	1 270 222	18,2%	1 843 276	26,5%	1 561 934	20,1%	1 869 534	24,0%	6 544 966	84,0%	1 670 504	83,6%	11,9%
Transfers and subsidies	775 687	789 086	123 998	16,0%	165 203	21,3%	(86 960)	(11,0%)	65 802	8,3%	268 043	34,0%	151 650	78,1%	(56,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	33	-	33	-	11	3,6%	204,3%
Operational costs	3 054 693	3 394 535	638 888	20,9%	811 567	26,6%	733 909	21,6%	491 536	14,5%	2 675 900	78,8%	659 884	80,2%	(25,5%)
Losses on disposal of Assets	441	441	46	10,3%	(42)	(9,4%)	526	119,2%	26 831	6 084,2%	27 361	6 204,3%	100	143,6%	26 723,9%
Other Losses	1 693 353	1 693 353	691 668	40,8%	780 803	46,1%	731 023	43,2%	835 742	49,4%	3 039 236	179,5%	475 666	123,8%	75,7%
Surplus/(Deficit)	**420 139**	**(369 549)**	**1 286 183**	**-**	**1 534 522**	**-**	**2 210 161**	**-**	**3 198 532**	**-**	**8 229 399**	**-**	**541 337**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 458 901	3 307 071	334 421	9,7%	539 045	15,6%	529 017	16,0%	759 683	23,0%	2 162 167	65,4%	1 674 073	87,7%	(54,6%)
Transfers and subsidies - capital (in-kind)	-	212	71	-	385	-	-	-	8 394	3 959,4%	8 850	4 174,5%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**3 879 040**	**2 937 734**	**1 620 675**		**2 073 953**		**2 739 178**		**3 966 609**		**10 400 415**		**2 215 410**		
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**		**3 966 609**		**10 400 415**		**2 215 410**		
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**		**3 966 609**		**10 400 415**		**2 215 410**		
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%	57 135	21,3%	172 367	64,3%	54 344	93,1%	5,1%
Surplus/(Deficit) for the year	**4 131 358**	**3 212 149**	**1 657 212**		**2 109 552**		**2 782 274**		**4 023 744**		**10 572 782**		**2 269 754**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**2 267 055**	**29,5%**	**5 252 946**	**68,3%**	**3 187 811**	**75,5%**	**(28,9%)**
National Government	2 924 122	2 760 887	419 010	14,3%	587 871	20,1%	484 524	17,5%	698 034	25,3%	2 189 438	79,3%	1 426 744	86,2%	(51,1%)
Provincial Government	527 237	547 684	3 255	,6%	31 729	6,0%	16 569	3,0%	43 686	8,0%	95 240	17,4%	32 603	13,0%	34,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	7 542	-	-	-	-	-	-	-	-	-	-	-	276	12,1%	(100,0%)
Transfers recognised - capital	**3 458 901**	**3 308 571**	**422 265**	**12,2%**	**619 600**	**17,9%**	**501 093**	**15,1%**	**741 719**	**22,4%**	**2 284 677**	**69,1%**	**1 459 623**	**77,6%**	**(49,2%)**
Borrowing	1 500 000	1 500 000	55 989	3,7%	240 197	16,0%	162 540	10,8%	726 065	48,4%	1 184 791	79,0%	1 051 564	94,7%	(31,0%)
Internally generated funds	2 721 637	2 880 963	122 273	4,5%	285 273	10,5%	576 661	20,0%	799 271	27,7%	1 783 478	61,9%	676 625	54,0%	18,1%
Capital Expenditure Functional	**7 680 538**	**7 689 746**	**600 527**	**7,8%**	**1 145 070**	**14,9%**	**1 240 294**	**16,1%**	**2 275 543**	**29,6%**	**5 261 435**	**68,4%**	**3 189 335**	**75,5%**	**(28,7%)**
Municipal governance and administration	**806 413**	**634 052**	**18 975**	**2,4%**	**42 783**	**5,3%**	**53 866**	**8,5%**	**203 983**	**32,2%**	**319 607**	**50,4%**	**426 348**	**68,7%**	**(52,2%)**
Executive and Council	360 749	91 878	1 381	,4%	4 837	1,3%	9 285	10,1%	52 035	56,6%	67 538	73,5%	29 896	17,7%	74,1%
Finance and administration	445 285	541 795	17 594	4,0%	37 721	8,5%	44 475	8,2%	151 910	28,0%	251 700	46,5%	396 258	97,7%	(61,7%)
Internal audit	379	379	-	-	226	59,6%	106	28,0%	38	10,0%	370	97,6%	195	38,1%	(80,5%)
Community and Public Safety	**1 555 470**	**1 815 402**	**105 084**	**6,8%**	**265 909**	**17,1%**	**164 513**	**9,1%**	**382 903**	**21,1%**	**918 409**	**50,6%**	**375 813**	**56,5%**	**1,9%**
Community and Social Services	215 857	209 780	9 614	4,5%	28 036	13,0%	18 254	8,7%	56 052	26,7%	111 956	53,4%	61 359	93,4%	(8,6%)
Sport And Recreation	333 765	443 311	21 556	6,5%	35 585	10,7%	94 948	21,4%	127 999	28,9%	280 088	63,2%	118 642	94,3%	7,9%
Public Safety	146 150	199 750	732	,5%	6 088	4,2%	2 668	1,3%	27 477	13,8%	36 964	18,5%	36 881	86,6%	(25,5%)
Housing	825 562	924 003	73 155	8,9%	192 716	23,3%	45 557	4,9%	158 934	17,2%	470 363	50,9%	152 192	40,6%	4,4%
Health	34 136	38 558	27	,1%	3 484	10,2%	3 087	8,0%	12 441	32,3%	19 038	49,4%	6 739	55,9%	84,6%
Economic and Environmental Services	**1 915 653**	**1 758 147**	**188 893**	**9,9%**	**209 972**	**11,0%**	**382 386**	**21,7%**	**345 449**	**19,6%**	**1 126 700**	**64,1%**	**849 122**	**80,3%**	**(59,3%)**
Planning and Development	481 747	451 298	77 865	16,2%	72 426	15,0%	92 529	20,5%	80 620	17,9%	323 439	71,7%	193 688	99,3%	(58,4%)
Road Transport	1 413 966	1 281 858	108 944	7,7%	131 166	9,3%	289 216	22,6%	258 794	20,2%	788 120	61,5%	652 737	75,0%	(60,4%)
Environmental Protection	19 940	24 990	2 085	10,5%	6 380	32,0%	642	2,6%	6 035	24,1%	15 141	60,6%	2 698	53,4%	123,7%
Trading Services	**3 329 801**	**3 421 788**	**286 062**	**8,6%**	**625 051**	**18,8%**	**639 221**	**18,7%**	**1 321 621**	**38,6%**	**2 871 954**	**83,9%**	**1 534 268**	**81,7%**	**(13,9%)**
Energy sources	604 185	579 348	89 200	14,8%	138 294	22,9%	178 680	30,8%	159 609	27,5%	565 782	97,7%	171 153	67,8%	(6,7%)
Water Management	1 473 926	1 311 120	64 136	4,4%	248 941	16,9%	198 794	15,2%	538 870	41,1%	1 050 742	80,1%	488 410	98,0%	10,3%
Waste Water Management	913 013	1 318 704	117 748	12,9%	199 061	21,8%	228 533	17,3%	574 045	43,5%	1 119 387	84,9%	785 869	81,7%	(27,0%)
Waste Management	338 677	212 616	14 977	4,4%	38 755	11,4%	33 214	15,6%	49 096	23,1%	136 043	64,0%	88 836	58,4%	(44,7%)
Other	**73 201**	**60 358**	**1 514**	**2,1%**	**1 354**	**1,8%**	**308**	**,5%**	**21 588**	**35,8%**	**24 764**	**41,0%**	**3 783**	**58,7%**	**470,6%**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
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%**	**(219 278)**	**(,4%)**	**6 656 970**	**12,0%**	**2 042 239**	**15,6%**	**(110,7%)**
Property rates	10 992 690	10 992 690	3 290 790	29,9%	2 987 706	27,2%	637 799	5,8%	206 043	1,9%	7 122 339	64,8%	1 770 116	82,3%	(88,4%)
Service charges	28 144 342	28 144 342	(37 107)	(,1%)	99 076	,4%	(73 021)	(,3%)	(352 004)	(1,3%)	(363 057)	(1,3%)	259 376	(,3%)	(235,7%)
Other revenue	5 856 925	5 856 925	1 864	-	31 372	,5%	(62 232)	(1,1%)	(73 317)	(1,3%)	(102 312)	(1,7%)	12 748	1,0%	(675,1%)
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%**	**(35 006)**	**,1%**	**(156 989)**	**,3%**	**1 664**	**17,9%**	**(2 203,7%)**
Suppliers and employees	(45 656 773)	(45 656 773)	3 416	-	(5 685)	-	(119 714)	,3%	(35 006)	,1%	(156 989)	,3%	1 664	18,3%	(2 203,7%)
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%	(254 284)	(3,2%)	6 499 981	82,7%	2 043 903	8,9%	(112,4%)
Cash Flow from Investing Activities															
Receipts	25 126	25 126	(71 832)	(285,9%)	(117 436)	(467,4%)	(22 625)	(90,0%)	(43 709)	(174,0%)	(255 602)	(1 017,3%)	(79 518)	-	(45,0%)
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%)	(43 709)	(1 627,9%)	(255 602)	(9 519,6%)	(79 518)	-	(45,0%)
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%	(43 709)	,6%	(255 602)	3,3%	(79 518)	2,5%	(45,0%)
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%	(297 993)	(48,0%)	6 244 379	1 006,4%	1 964 385	15,7%	(115,2%)
Cash/cash equivalents at the year begin:	9 353 781	9 353 781	-	-	3 187 130	34,1%	6 182 164	66,1%	6 542 372	69,9%	-	-	(979 260)	-	(768,1%)
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%	6 244 379	62,6%	6 244 379	62,6%	985 125	6,5%	533,9%

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	1 025 773	6,3%	547 656	3,4%	590 690	3,6%	14 114 232	86,7%	16 278 352	40,3%	(17 021)	(,1%)	9 915 451	60,9%
Trade and Other Receivables from Exchange Transactions - Electricity	1 393 604	22,7%	337 315	5,5%	268 953	4,4%	4 131 607	67,4%	6 131 479	15,2%	(63 478)	(1,0%)	3 560 204	58,1%
Receivables from Non-exchange Transactions - Property Rates	870 992	9,5%	334 097	3,6%	268 899	2,9%	7 730 533	84,0%	9 204 520	22,8%	(22 992)	(,2%)	6 474 129	70,3%
Receivables from Exchange Transactions - Waste Water Management	176 341	6,4%	97 892	3,5%	88 516	3,2%	2 404 049	86,9%	2 766 797	6,9%	4 092	,1%	1 674 340	60,5%
Receivables from Exchange Transactions - Waste Management	89 311	7,9%	36 685	3,2%	33 244	2,9%	970 871	85,9%	1 130 111	2,8%	(8 849)	(,8%)	705 375	62,4%
Receivables from Exchange Transactions - Property Rental Debtors	38 165	6,8%	14 914	2,7%	13 078	2,3%	491 634	88,1%	557 791	1,4%	(127)	-	334 528	60,0%
Interest on Arrear Debtor Accounts	31 165	4,5%	6 199	,9%	3 993	,6%	650 867	94,0%	692 225	1,7%	28 518	4,1%	536 426	77,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	(66 631)	-	-	-
Other	582 999	16,1%	289 136	8,0%	39 373	1,1%	2 706 156	74,8%	3 617 664	9,0%	-	-	1 892 386	52,3%
Total By Income Source	**4 208 350**	**10,4%**	**1 663 894**	**4,1%**	**1 306 746**	**3,2%**	**33 199 949**	**82,2%**	**40 378 940**	**100,0%**	**(146 488)**	**(,4%)**	**25 092 838**	**62,1%**
Debtors Age Analysis By Customer Group														
Organs of State	388 293	22,0%	171 102	9,7%	83 826	4,8%	1 121 070	63,5%	1 764 291	4,4%	(125 404)	(7,1%)	1 335 739	75,7%
Commercial	1 513 326	17,6%	328 270	3,8%	281 499	3,3%	6 464 230	75,3%	8 587 325	21,3%	(358 845)	(4,2%)	5 597 430	65,2%
Households	1 867 376	6,3%	1 159 677	3,9%	928 243	3,2%	25 511 921	86,6%	29 467 217	73,0%	340 708	1,2%	18 059 218	61,3%
Other	439 355	78,4%	4 846	,9%	13 178	2,4%	102 728	18,3%	560 108	1,4%	(2 948)	(,5%)	100 451	17,9%
Total By Customer Group	**4 208 350**	**10,4%**	**1 663 894**	**4,1%**	**1 306 746**	**3,2%**	**33 199 949**	**82,2%**	**40 378 940**	**100,0%**	**(146 488)**	**(,4%)**	**25 092 838**	**62,1%**

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	-	-	-	-	-	-	-	-	-	-
PAYE deductions	175 987	100,0%	-	-	-	-	-	-	175 987	21,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	167 460	100,0%	-	-	-	-	-	-	167 460	20,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	350 408	93,9%	296	,1%	7 833	2,1%	-	-	373 201	44,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	113 960	100,0%	-	-	-	-	-	-	113 960	13,7%
Total	**807 815**	**97,3%**	**296**	**-**	**7 833**	**,9%**	**14 665**	**1,8%**	**830 608**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2023/24 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**403 171**	**401 214**	**129 412**	**32,1%**	**109 411**	**27,1%**	**95 402**	**23,8%**	**69 407**	**17,3%**	**403 632**	**100,6%**	**56 632**	**97,5%**	**22,6%**
Exchange Revenue															
Service charges - Electricity	-	-	0	-	0	-	-	-	-	-	1	-	-	-	-
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%	2 581	19,2%	12 430	92,6%	2 227	86,0%	15,9%
Sale of Goods and Rendering of Services	13 098	13 141	495	3,8%	10 073	76,9%	1 007	7,7%	2 090	15,9%	13 664	104,0%	919	78,0%	127,4%
Agency services	2 487	1 479	318	12,8%	467	18,8%	769	52,0%	555	37,5%	2 109	142,6%	466	102,8%	19,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	229	1 749	394	172,1%	591	257,9%	537	30,7%	540	30,8%	2 061	117,8%	471	860,4%	14,6%
Interest earned from Current and Non Current Assets	12 500	12 500	3 445	27,6%	2 317	18,5%	4 092	32,7%	4 183	33,5%	14 037	112,3%	4 031	138,6%	3,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 504	7 185	1 816	24,2%	2 124	28,3%	(1 882)	(26,2%)	5 315	74,0%	7 374	102,6%	1 898	105,4%	180,1%
Licence and permits	2	7	7	452,7%	-	-	-	-	-	-	7	100,0%	-	111,2%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	382	476	110	28,6%	127	33,1%	150	31,4%	98	20,7%	484	101,6%	168	146,4%	(41,5%)
Non-Exchange Revenue															
Property rates	130 005	131 127	43 404	33,4%	24 781	19,1%	25 759	19,6%	35 723	27,2%	129 666	98,9%	23 562	93,7%	51,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 663	1 526	0	-	0	-	763	50,0%	571	37,4%	1 335	87,4%	767	70,9%	(25,5%)
Licences or permits	6 473	2 695	358	5,5%	1 012	15,6%	992	36,8%	681	25,3%	3 044	112,9%	321	47,9%	112,3%
Transfer and subsidies - Operational	203 785	203 851	80 787	39,6%	61 666	30,3%	56 807	27,9%	3 703	1,8%	202 963	99,6%	18 638	97,0%	(80,1%)
Interest	11 210	12 055	(6 466)	(57,7%)	3 655	32,6%	3 901	32,4%	13 366	110,9%	14 456	119,9%	3 164	155,5%	322,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**452 715**	**448 190**	**77 354**	**17,1%**	**114 332**	**25,3%**	**84 039**	**18,8%**	**108 723**	**24,3%**	**384 448**	**85,8%**	**94 991**	**78,9%**	**14,5%**
Employee related costs	180 736	161 620	37 208	20,6%	41 528	23,0%	36 846	22,8%	39 402	24,4%	154 985	95,9%	34 265	86,4%	15,0%
Remuneration of councillors	17 631	17 631	1 284	7,3%	7 242	41,1%	4 170	23,7%	4 157	23,6%	16 853	95,6%	3 847	99,1%	8,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 076	7 543	-	-	1 755	14,5%	1 221	16,2%	1 860	24,7%	4 835	64,1%	3 020	72,8%	(38,4%)
Debt impairment	7 000	7 000	-	-	-	-	-	-	(3 622)	(51,7%)	(3 622)	(51,7%)	-	-	(100,0%)
Depreciation and amortisation	40 873	40 873	10 505	25,7%	10 505	25,7%	10 505	25,7%	10 505	25,7%	42 021	102,8%	7 434	93,9%	41,3%
Interest	2	2 276	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	124 356	135 358	18 755	15,1%	36 350	29,2%	15 369	11,4%	30 994	22,9%	101 468	75,0%	35 142	70,9%	(11,8%)
Transfers and subsidies	3 505	4 255	6	,2%	604	17,2%	948	22,3%	947	22,3%	2 505	58,9%	1 653	67,8%	(42,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	5 075	-	5 075	-	-	-	(100,0%)
Operational costs	66 535	71 634	9 596	14,4%	16 348	24,6%	14 979	20,9%	19 404	27,1%	60 327	84,2%	9 626	72,0%	101,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	4	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(49 544)**	**(46 976)**	**52 058**	**-**	**(4 921)**	**-**	**11 364**	**-**	**(39 316)**	**-**	**19 185**	**-**	**(38 359)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	40 603	53 797	5 566	13,7%	10 359	25,5%	21 831	40,6%	5 760	10,7%	43 516	80,9%	8 192	94,9%	(29,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 941)**	**6 821**	**57 624**		**5 438**		**33 195**		**(33 556)**		**62 701**		**(30 167)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(8 941)**	**6 821**	**57 624**		**5 438**		**33 195**		**(33 556)**		**62 701**		**(30 167)**		
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**		**(33 556)**		**62 701**		**(30 167)**		
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**		**(33 556)**		**62 701**		**(30 167)**		

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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2023/24 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**50 041**	**64 129**	**4 840**	**9,7%**	**21 605**	**43,2%**	**9 630**	**15,0%**	**14 196**	**22,1%**	**50 272**	**78,4%**	**15 938**	**87,5%**	**(10,9%)**
National Government	34 654	44 961	4 840	14,0%	9 817	28,3%	8 533	19,0%	12 846	28,6%	36 036	80,1%	5 171	100,0%	148,4%
Provincial Government	652	1 819	-	-	-	-	1 155	63,5%	664	36,5%	1 819	100,0%	696	56,4%	(4,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 307**	**46 780**	**4 840**	**13,7%**	**9 817**	**27,8%**	**9 688**	**20,7%**	**13 509**	**28,9%**	**37 855**	**80,9%**	**5 866**	**94,9%**	**130,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 734	17 349	-	-	11 788	80,0%	(58)	(,3%)	686	4,0%	12 417	71,6%	10 072	75,3%	(93,2%)
Capital Expenditure Functional	**50 041**	**64 129**	**4 840**	**9,7%**	**21 605**	**43,2%**	**9 630**	**15,0%**	**14 196**	**22,1%**	**50 272**	**78,4%**	**15 938**	**87,5%**	**(10,9%)**
Municipal governance and administration	**4 840**	**5 770**	**-**	**-**	**4 390**	**90,7%**	**-**	**-**	**152**	**2,6%**	**4 542**	**78,7%**	**5 814**	**76,5%**	**(97,4%)**
Executive and Council	-	61	-	-	-	-	-	-	-	-	-	-	85	86,3%	(100,0%)
Finance and administration	4 840	5 709	-	-	4 390	90,7%	-	-	152	2,7%	4 542	79,6%	5 730	76,7%	(97,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 291**	**26 999**	**3 861**	**19,0%**	**2 939**	**14,5%**	**2 577**	**9,5%**	**8 197**	**30,4%**	**17 575**	**65,1%**	**6 837**	**99,9%**	**19,9%**
Community and Social Services	17 682	11 475	1 858	10,5%	2 334	13,2%	2 577	22,5%	4 219	36,8%	10 988	95,8%	5 362	100,0%	(21,3%)
Sport And Recreation	2 609	2 608	2 003	76,8%	605	23,2%	-	-	-	-	2 608	100,0%	1 475	99,8%	(100,0%)
Public Safety	-	12 916	-	-	-	-	-	-	3 978	30,8%	3 978	30,8%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 302**	**29 300**	**980**	**4,4%**	**14 276**	**64,0%**	**7 053**	**24,1%**	**5 745**	**19,6%**	**28 054**	**95,7%**	**2 591**	**80,9%**	**121,8%**
Planning and Development	704	2 095	-	-	-	-	1 155	55,2%	664	31,7%	1 819	86,8%	-	47,7%	(100,0%)
Road Transport	21 597	27 205	980	4,5%	14 276	66,1%	5 898	21,7%	5 082	18,7%	26 235	96,4%	2 591	86,0%	96,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 609**	**2 061**	**-**	**-**	**-**	**-**	**-**	**-**	**101**	**4,9%**	**101**	**4,9%**	**696**	**100,0%**	**(85,4%)**
Energy sources	2 609	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 061	-	-	-	-	-	-	101	4,9%	101	4,9%	696	100,0%	(85,4%)
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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2023/24 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**441 279**	**459 784**	**506**	**,1%**	**593**	**,1%**	**279**	**,1%**	**335**	**,1%**	**1 714**	**,4%**	**331**	**71,8%**	**1,5%**
Property rates	119 240	119 240	506	,4%	593	,5%	279	,2%	335	,3%	1 714	1,4%	331	138,3%	1,5%
Service charges	11 758	11 758	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	58 233	58 443	-	-	-	-	-	-	-	-	-	-	-	6,8%	-
Transfers and Subsidies - Operational	198 751	205 943	-	-	-	-	-	-	-	-	-	-	-	66,8%	-
Transfers and Subsidies - Capital	40 603	51 706	-	-	-	-	-	-	-	-	-	-	-	70,8%	-
Interest	12 695	12 695	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(390 052)**	**(315 815)**	**(1 290)**	**,3%**	**(61 936)**	**15,9%**	**(19 606)**	**6,2%**	**(33 850)**	**10,7%**	**(116 682)**	**36,9%**	**(34 573)**	**31,5%**	**(2,1%)**
Suppliers and employees	(386 545)	(311 558)	(1 290)	,3%	(61 936)	16,0%	(19 606)	6,3%	(33 850)	10,9%	(116 682)	37,5%	(34 573)	31,8%	(2,1%)
Finance charges	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 505)	(4 255)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**51 227**	**143 968**	**(784)**	**(1,5%)**	**(61 343)**	**(119,7%)**	**(19 327)**	**(13,4%)**	**(33 515)**	**(23,3%)**	**(114 968)**	**(79,9%)**	**(34 243)**	**582,0%**	**(2,1%)**
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	**(54 067)**	**(73 787)**	**(5 566)**	**10,3%**	**(23 882)**	**44,2%**	**(11 991)**	**16,3%**	**(16 245)**	**22,0%**	**(57 684)**	**78,2%**	**(15 873)**	**74,6%**	**2,3%**
Capital assets	(54 067)	(73 787)	(5 566)	10,3%	(23 882)	44,2%	(11 991)	16,3%	(16 245)	22,0%	(57 684)	78,2%	(15 873)	74,6%	2,3%
Net Cash from/(used) Investing Activities	**(54 067)**	**(73 787)**	**(5 566)**	**10,3%**	**(23 882)**	**44,2%**	**(11 991)**	**16,3%**	**(16 245)**	**22,0%**	**(57 684)**	**78,2%**	**(15 873)**	**74,6%**	**2,3%**
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)**	**70 181**	**(6 350)**	**227,6%**	**(85 224)**	**3 054,2%**	**(31 318)**	**(44,6%)**	**(49 760)**	**(70,9%)**	**(172 652)**	**(246,0%)**	**(50 116)**	**(353,0%)**	**(,7%)**
Cash/cash equivalents at the year begin:	131 394	146 398	146 329	111,4%	140 048	106,6%	54 824	37,4%	23 506	16,1%	146 329	100,0%	146 491	-	(84,0%)
Cash/cash equivalents at the year end:	**128 604**	**216 580**	**140 048**	**108,9%**	**54 824**	**42,6%**	**23 506**	**10,9%**	**(26 254)**	**(12,1%)**	**(26 254)**	**(12,1%)**	**96 375**	**77,1%**	**(127,2%)**

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	12 013	9,2%	2 886	2,2%	2 631	2,0%	113 468	86,6%	130 998	57,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 403	9,6%	361	2,5%	308	2,1%	12 510	85,8%	14 582	6,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 329	5,9%	568	2,5%	567	2,5%	20 130	89,1%	22 594	9,9%	-	-	-	-
Interest on Arrear Debtor Accounts	57	,1%	82	,2%	113	,2%	47 005	99,5%	47 258	20,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 890)	(29,2%)	284	2,1%	180	1,4%	16 760	125,7%	13 334	5,8%	-	-	-	-
Total By Income Source	**10 912**	**4,8%**	**4 181**	**1,8%**	**3 799**	**1,7%**	**209 880**	**91,7%**	**228 771**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	666	1,9%	258	,7%	230	,7%	33 667	96,7%	34 822	15,2%	-	-	-	-
Commercial	1 922	6,8%	572	2,0%	560	2,0%	25 156	89,2%	28 210	12,3%	-	-	-	-
Households	8 328	5,2%	3 323	2,1%	2 981	1,8%	146 983	90,9%	161 614	70,6%	-	-	-	-
Other	(3)	(,1%)	27	,7%	27	,7%	4 075	98,8%	4 126	1,8%	-	-	-	-
Total By Customer Group	**10 912**	**4,8%**	**4 181**	**1,8%**	**3 799**	**1,7%**	**209 880**	**91,7%**	**228 771**	**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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Nonceba Kumbuza Dweba	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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**205 972**	**208 269**	**76 837**	**37,3%**	**58 484**	**28,4%**	**44 373**	**21,3%**	**1 740**	**,8%**	**181 435**	**87,1%**	**7 200**	**94,6%**	**(75,8%)**
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%	-	-	175	75,8%	177	76,7%	7	58,4%	2 464,6%
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%	710	11,8%	4 232	70,5%	1 605	89,4%	(55,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	435	435	30	6,9%	31	7,2%	21	4,9%	57	13,0%	139	32,1%	26	45,9%	120,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	600	600	689	114,8%	63	10,5%	14	2,3%	16	2,7%	781	130,2%	61	26,6%	(73,9%)
Non-Exchange Revenue															
Property rates	12 451	12 451	-	-	-	-	-	-	189	1,5%	189	1,5%	-	100,0%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 979	1 978	14	,7%	5	,3%	12	,6%	4	,2%	36	1,8%	2	3,7%	96,1%
Transfer and subsidies - Operational	179 886	186 183	74 364	41,3%	57 584	32,0%	43 343	23,3%	589	,3%	175 880	94,5%	5 499	95,2%	(89,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	391	391	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**206 492**	**207 924**	**54 243**	**26,3%**	**58 505**	**28,3%**	**43 637**	**21,0%**	**40 678**	**19,6%**	**197 063**	**94,8%**	**38 812**	**76,5%**	**4,8%**
Employee related costs	89 254	89 254	20 470	22,9%	23 358	26,2%	20 124	22,5%	18 609	20,8%	82 562	92,5%	11 765	68,7%	58,2%
Remuneration of councillors	17 598	17 598	6 926	39,4%	5 601	31,8%	6 258	35,6%	5 849	33,2%	24 634	140,0%	3 133	95,2%	86,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 989	2 522	1 053	35,2%	234	7,8%	531	21,1%	1 184	47,0%	3 002	119,0%	1 084	55,1%	9,3%
Debt impairment	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 810	27 981	-	-	-	-	-	-	-	-	-	-	1 734	55,4%	(100,0%)
Interest	-	26	29	-	-	-	0	1,1%	-	-	30	116,1%	-	-	-
Contracted services	32 180	36 154	16 764	52,1%	17 345	53,9%	8 495	23,5%	10 214	28,3%	52 818	146,1%	15 544	82,2%	(34,3%)
Transfers and subsidies	4 662	4 471	2 199	47,2%	734	15,7%	613	13,7%	208	4,7%	3 753	84,0%	657	127,1%	(68,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	26 499	27 419	6 800	25,7%	11 234	42,4%	7 616	27,8%	4 615	16,8%	30 265	110,4%	4 895	84,0%	(5,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(520)**	**345**	**22 595**	**-**	**(20)**	**-**	**735**	**-**	**(38 939)**	**-**	**(15 629)**	**-**	**(31 612)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	37 565	65 065	16 929	45,1%	14 042	37,4%	12 529	19,3%	18 417	28,3%	61 917	95,2%	15 859	60,8%	16,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**37 045**	**65 410**	**39 524**		**14 022**		**13 264**		**(20 521)**		**46 288**		**(15 753)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**37 045**	**65 410**	**39 524**		**14 022**		**13 264**		**(20 521)**		**46 288**		**(15 753)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**37 045**	**65 410**	**39 524**		**14 022**		**13 264**		**(20 521)**		**46 288**		**(15 753)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**37 045**	**65 410**	**39 524**		**14 022**		**13 264**		**(20 521)**		**46 288**		**(15 753)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**63 420**	**84 777**	**28 144**	**44,4%**	**22 787**	**35,9%**	**17 395**	**20,5%**	**19 329**	**22,8%**	**87 655**	**103,4%**	**20 600**	**66,5%**	**(6,2%)**
National Government	32 665	56 774	15 286	46,8%	12 965	39,7%	10 734	18,9%	15 472	27,3%	54 457	95,9%	12 450	57,7%	24,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 665**	**56 774**	**15 286**	**46,8%**	**12 965**	**39,7%**	**10 734**	**18,9%**	**15 472**	**27,3%**	**54 457**	**95,9%**	**12 450**	**57,7%**	**24,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 755	28 003	12 859	41,8%	9 821	31,9%	6 661	23,8%	3 857	13,8%	33 198	118,6%	8 150	77,9%	(52,7%)
Capital Expenditure Functional	**63 420**	**84 777**	**28 144**	**44,4%**	**22 787**	**35,9%**	**17 395**	**20,5%**	**19 329**	**22,8%**	**87 655**	**103,4%**	**20 600**	**66,5%**	**(6,2%)**
Municipal governance and administration	**21 450**	**17 265**	**8 538**	**39,8%**	**5 280**	**24,6%**	**6 447**	**37,3%**	**1 276**	**7,4%**	**21 542**	**124,8%**	**7 340**	**90,2%**	**(82,6%)**
Executive and Council	104	104	-	-	-	-	7	6,6%	-	-	7	6,6%	-	-	-
Finance and administration	21 346	17 161	8 538	40,0%	5 280	24,7%	6 441	37,5%	1 276	7,4%	21 535	125,5%	7 340	90,2%	(82,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 957**	**2 291**	**399**	**13,5%**	**-**	**-**	**213**	**9,3%**	**581**	**25,4%**	**1 193**	**52,1%**	**27**	**29,0%**	**2 084,3%**
Community and Social Services	1 739	1 378	399	22,9%	-	-	213	15,5%	23	1,6%	635	46,1%	27	38,8%	(15,4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 217	913	-	-	-	-	-	-	559	61,2%	559	61,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 969**	**64 425**	**19 114**	**50,3%**	**17 507**	**46,1%**	**10 734**	**16,7%**	**16 772**	**26,0%**	**64 126**	**99,5%**	**13 233**	**61,4%**	**26,7%**
Planning and Development	19 217	24 303	13 037	67,8%	9 696	50,5%	2 655	10,9%	2 464	10,1%	27 853	114,6%	6 696	58,7%	(63,2%)
Road Transport	18 752	40 122	6 076	32,4%	7 811	41,7%	8 078	20,1%	14 308	35,7%	36 273	90,4%	6 537	62,8%	118,9%
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**	**-**	**-**	**-**	**-**	**-**	**-**	**700**	**115,0%**	**700**	**115,0%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**251 383**	**268 449**	**94 859**	**37,7%**	**(161 338)**	**(64,2%)**	**45 620**	**17,0%**	**(32 096)**	**(12,0%)**	**(52 955)**	**(19,7%)**	**(55 620)**	**44,6%**	**(42,3%)**
Property rates	7 470	7 470	42	,6%	-	-	-	-	1 408	18,9%	1 450	19,4%	521	62,9%	170,1%
Service charges	-	-	(0)	-	0	-	-	-	-	-	(0)	-	-	-	-
Other revenue	3 731	3 731	735	19,7%	100	2,7%	47	1,3%	251	6,7%	1 134	30,4%	96	17,7%	162,9%
Transfers and Subsidies - Operational	187 718	186 183	75 655	40,3%	(26 277)	(14,0%)	44 494	23,9%	(44 828)	(24,1%)	49 043	26,3%	(58 062)	37,3%	(22,8%)
Transfers and Subsidies - Capital	42 465	65 065	16 466	38,8%	(136 181)	(320,7%)	-	-	10 266	15,8%	(109 449)	(168,2%)	-	65,4%	(100,0%)
Interest	10 000	6 000	1 962	19,6%	1 019	10,2%	1 078	18,0%	807	13,4%	4 866	81,1%	1 824	74,8%	(55,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(178 359)**	**(181 510)**	**(68 068)**	**38,2%**	**(55 940)**	**31,4%**	**(33 954)**	**18,7%**	**(37 469)**	**20,6%**	**(195 431)**	**107,7%**	**(45 602)**	**75,6%**	**(17,8%)**
Suppliers and employees	(176 131)	(178 736)	(68 068)	38,6%	(55 940)	31,8%	(33 954)	19,0%	(37 469)	21,0%	(195 431)	109,3%	(45 602)	78,0%	(17,8%)
Finance charges	-	(26)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 227)	(2 749)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	73 024	86 939	26 791	36,7%	(217 278)	(297,5%)	11 666	13,4%	(69 565)	(80,0%)	(248 386)	(285,7%)	(101 222)	(2 011,3%)	(31,3%)
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)	(97 493)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(75 441)	(97 493)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(75 050)	(97 102)	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	(10 163)	26 791	(1 322,9%)	(217 278)	10 728,5%	11 666	(114,8%)	(69 565)	684,5%	(248 386)	2 443,9%	(101 222)	90,6%	(31,3%)
Cash/cash equivalents at the year begin:	27 153	27 153	-	-	38 199	140,7%	(144 199)	(531,1%)	(132 533)	(488,1%)	-	-	114 356	-	(215,9%)
Cash/cash equivalents at the year end:	25 128	16 990	26 791	106,6%	(144 199)	(573,9%)	(132 533)	(780,1%)	(202 098)	(1 189,5%)	(202 098)	(1 189,5%)	13 134	317,8%	(1 638,8%)

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	160	,3%	-	-	30	,1%	47 224	99,6%	47 414	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	**160**	**,3%**	**-**	**-**	**30**	**,1%**	**47 191**	**99,6%**	**47 380**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	160	,6%	-	-	30	,1%	27 152	99,3%	27 341	57,7%	-	-	-	-
Commercial	-	-	-	-	-	-	11 254	100,0%	11 254	23,8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 786	100,0%	8 786	18,5%	-	-	-	-
Total By Customer Group	**160**	**,3%**	**-**	**-**	**30**	**,1%**	**47 191**	**99,6%**	**47 380**	**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	1 550	88,3%	(46)	(2,6%)	-	-	250	14,3%	1 754	39,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 180	79,8%	22	,8%	24	,9%	507	18,5%	2 733	60,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 730**	**83,1%**	**(24)**	**(,5%)**	**24**	**,5%**	**757**	**16,9%**	**4 487**	**100,0%**

Contact Details

Municipal Manager	Mr Shaka Cele	039 972 0005
Chief Financial Officer	Ms Ntombifuthi Ntanzi	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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**30 173**	**13,1%**	**220 934**	**96,3%**	**49 796**	**97,9%**	**(39,4%)**
Exchange Revenue															
Service charges - Electricity	44 751	48 064	11 378	25,4%	11 887	26,6%	12 230	25,4%	15 771	32,8%	51 266	106,7%	9 929	96,9%	58,8%
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%	1 278	42,2%	3 324	109,9%	689	114,0%	85,3%
Sale of Goods and Rendering of Services	373	323	21	5,7%	37	10,0%	65	20,1%	28	8,7%	151	46,8%	26	70,4%	9,4%
Agency services	682	682	127	18,6%	133	19,5%	187	27,4%	155	22,7%	601	88,2%	141	87,2%	9,6%
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%	486	6,7%	5 581	77,1%	3 524	102,2%	(86,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	501	283	25	5,0%	30	6,0%	35	12,3%	115	40,5%	205	72,4%	61	56,8%	86,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 243	6 546	689	11,0%	486	7,8%	117	1,8%	483	7,4%	1 776	27,1%	973	159,4%	(50,3%)
Non-Exchange Revenue															
Property rates	27 904	27 904	7 119	25,5%	4 968	17,8%	6 912	24,8%	9 448	33,9%	28 447	101,9%	3 634	95,0%	160,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 315	465	8	,4%	-	-	-	-	533	114,6%	541	116,3%	484	90,3%	10,3%
Licences or permits	1 260	860	185	14,7%	173	13,7%	258	30,0%	156	18,2%	772	89,8%	213	71,3%	(26,6%)
Transfer and subsidies - Operational	130 110	130 230	52 610	40,4%	41 766	32,1%	31 568	24,2%	2 152	1,7%	128 097	98,4%	30 121	100,0%	(92,9%)
Interest	-	1 660	296	-	(13)	-	320	19,3%	(433)	(26,1%)	171	10,3%	-	-	(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%**	**85 788**	**29,5%**	**267 088**	**91,8%**	**64 549**	**85,7%**	**32,9%**
Employee related costs	102 751	102 751	19 972	19,4%	25 667	25,0%	19 772	19,2%	22 823	22,2%	88 235	85,9%	19 267	85,7%	18,5%
Remuneration of councillors	12 390	12 390	2 455	19,8%	3 072	24,8%	2 380	19,2%	2 519	20,3%	10 426	84,1%	2 403	90,2%	4,8%
Bulk purchases - electricity	55 544	58 444	20 986	37,8%	12 239	22,0%	10 653	18,2%	12 224	20,9%	56 102	96,0%	9 235	95,5%	32,4%
Inventory consumed	1 464	2 599	217	14,8%	370	25,3%	646	24,9%	2 581	99,3%	3 813	146,8%	1 473	119,6%	75,3%
Debt impairment	5 300	5 300	-	-	-	-	-	-	5 090	96,0%	5 090	96,0%	186	5,6%	2 640,8%
Depreciation and amortisation	26 000	27 000	-	-	-	-	-	-	24 095	89,2%	24 095	89,2%	1 798	58,7%	1 240,2%
Interest	35	35	-	-	1	3,5%	2	4,6%	0	,1%	3	8,3%	-	-	(100,0%)
Contracted services	24 604	34 729	9 738	39,6%	8 792	35,7%	8 432	24,3%	9 992	28,8%	36 953	106,4%	15 111	94,4%	(33,9%)
Transfers and subsidies	1 000	4 183	1 140	114,0%	860	86,0%	1 378	32,9%	806	19,3%	4 184	100,0%	653	145,0%	23,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	41 423	43 473	11 592	28,0%	12 353	29,8%	8 583	19,7%	5 658	13,0%	38 186	87,8%	14 425	85,4%	(60,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(41 840)**	**(61 415)**	**7 694**	**-**	**(1 245)**	**-**	**3 011**	**-**	**(55 615)**	**-**	**(46 154)**	**-**	**(14 753)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	25 344	26 024	5 342	21,1%	9 176	36,2%	4 511	17,3%	8 233	31,6%	27 261	104,8%	23 569	97,3%	(65,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(16 496)**	**(35 391)**	**13 036**		**7 931**		**7 522**		**(47 382)**		**(18 893)**		**8 816**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(16 496)**	**(35 391)**	**13 036**		**7 931**		**7 522**		**(47 382)**		**(18 893)**		**8 816**		
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**		**(47 382)**		**(18 893)**		**8 816**		
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**		**(47 382)**		**(18 893)**		**8 816**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**7 801**	**27,5%**	**25 261**	**89,0%**	**21 470**	**83,1%**	**(63,7%)**
National Government	25 455	25 383	4 328	17,0%	7 361	28,9%	3 934	15,5%	6 571	25,9%	22 194	87,4%	19 055	85,6%	(65,5%)
Provincial Government	-	680	-	-	-	-	-	-	579	85,2%	579	85,2%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 455**	**26 063**	**4 328**	**17,0%**	**7 361**	**28,9%**	**3 934**	**15,1%**	**7 150**	**27,4%**	**22 773**	**87,4%**	**19 055**	**85,6%**	**(62,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 100	2 325	-	-	1 279	41,3%	558	24,0%	651	28,0%	2 488	107,0%	2 416	72,4%	(73,1%)
Capital Expenditure Functional	**28 555**	**28 388**	**4 328**	**15,2%**	**8 640**	**30,3%**	**4 492**	**15,8%**	**7 801**	**27,5%**	**25 261**	**89,0%**	**21 470**	**83,1%**	**(63,7%)**
Municipal governance and administration	**800**	**215**	**-**	**-**	**-**	**-**	**35**	**16,4%**	**261**	**121,3%**	**296**	**137,7%**	**662**	**68,4%**	**(60,6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	800	215	-	-	-	-	35	16,4%	261	121,3%	296	137,7%	662	68,4%	(60,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**59**	**9,3%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	59	9,3%	(100,0%)
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%**	**6 571**	**23,9%**	**23 996**	**87,3%**	**20 749**	**85,9%**	**(68,3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 755	27 493	4 328	15,6%	8 640	31,1%	4 457	16,2%	6 571	23,9%	23 996	87,3%	20 749	85,9%	(68,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**680**	**-**	**-**	**-**	**-**	**-**	**-**	**969**	**142,5%**	**969**	**142,5%**	**-**	**37,6%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	390	-	390	-	-	37,6%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	680	-	-	-	-	-	-	579	85,2%	579	85,2%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**22 646**	**8,0%**	**256 954**	**90,3%**	**23 196**	**96,5%**	**(2,4%)**
Property rates	30 485	30 485	4 232	13,9%	9 689	31,8%	6 587	21,6%	6 438	21,1%	26 946	88,4%	6 681	112,2%	(3,6%)
Service charges	53 458	53 458	9 126	17,1%	18 247	34,1%	13 258	24,8%	15 778	29,5%	56 410	105,5%	12 552	110,3%	25,7%
Other revenue	35 490	34 822	11 454	32,3%	437	1,2%	(749)	(2,2%)	(850)	(2,4%)	10 292	29,6%	(442)	25,4%	92,5%
Transfers and Subsidies - Operational	129 887	130 007	53 268	41,0%	40 989	31,6%	33 436	25,7%	-	-	127 693	98,2%	880	102,6%	(100,0%)
Transfers and Subsidies - Capital	25 567	26 247	13 119	51,3%	5 486	21,5%	9 442	36,0%	-	-	28 047	106,9%	-	100,0%	-
Interest	10 620	9 420	673	6,3%	2 354	22,2%	3 260	34,6%	1 279	13,6%	7 566	80,3%	3 524	102,2%	(63,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(259 580)**	**(278 747)**	**(69 918)**	**26,9%**	**(64 855)**	**25,0%**	**(52 442)**	**18,8%**	**(53 136)**	**19,1%**	**(240 351)**	**86,2%**	**(64 298)**	**94,2%**	**(17,4%)**
Suppliers and employees	(259 540)	(275 524)	(69 918)	26,9%	(64 855)	25,0%	(52 442)	19,0%	(53 136)	19,3%	(240 351)	87,2%	(64 298)	94,2%	(17,4%)
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%**	**(30 490)**	**(535,7%)**	**16 603**	**291,7%**	**(41 102)**	**174,9%**	**(25,8%)**
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	**(32 839)**	**(32 800)**	**(5 750)**	**17,5%**	**(9 837)**	**30,0%**	**(4 117)**	**12,6%**	**(7 265)**	**22,2%**	**(26 970)**	**82,2%**	**(22 670)**	**89,1%**	**(68,0%)**
Capital assets	(32 839)	(32 800)	(5 750)	17,5%	(9 837)	30,0%	(4 117)	12,6%	(7 265)	22,2%	(26 970)	82,2%	(22 670)	89,1%	(68,0%)
Net Cash from/(used) Investing Activities	**(32 839)**	**(32 800)**	**(5 750)**	**17,5%**	**(9 837)**	**30,0%**	**(4 117)**	**12,6%**	**(7 265)**	**22,2%**	**(26 970)**	**82,2%**	**(22 670)**	**89,1%**	**(68,0%)**
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	**(6 911)**	**(27 107)**	**16 204**	**(234,5%)**	**2 510**	**(36,3%)**	**8 675**	**(32,0%)**	**(37 756)**	**139,3%**	**(10 367)**	**38,2%**	**(63 772)**	**73,3%**	**(40,8%)**
Cash/cash equivalents at the year begin:	37 331	55 479	55 474	148,6%	71 683	192,0%	74 193	133,7%	82 868	149,4%	55 474	100,0%	132 409	-	(37,4%)
Cash/cash equivalents at the year end:	**30 420**	**28 371**	**71 683**	**235,6%**	**74 193**	**243,9%**	**82 868**	**292,1%**	**45 112**	**159,0%**	**45 112**	**159,0%**	**68 637**	**80,9%**	**(34,3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 793	32,8%	1 243	10,8%	652	5,6%	5 862	50,7%	11 550	37,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 414	12,6%	637	5,7%	450	4,0%	8 709	77,7%	11 209	35,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	290	16,8%	169	9,8%	120	6,9%	1 148	66,5%	1 727	5,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	167	100,0%	167	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	120	1,8%	117	1,8%	115	1,8%	6 184	94,6%	6 536	21,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**5 617**	**18,0%**	**2 166**	**6,9%**	**1 336**	**4,3%**	**22 069**	**70,8%**	**31 188**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 079	8,6%	732	5,8%	459	3,7%	10 262	81,9%	12 531	40,2%	-	-	-	-
Commercial	3 443	33,6%	898	8,8%	464	4,5%	5 433	53,1%	10 237	32,8%	-	-	-	-
Households	1 096	13,0%	536	6,4%	414	4,9%	6 374	75,7%	8 420	27,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 617**	**18,0%**	**2 166**	**6,9%**	**1 336**	**4,3%**	**22 069**	**70,8%**	**31 188**	**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)	19	100,0%	-	-	-	-	-	-	19	100,0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**19**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**19**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**1 270 142**	**1 302 520**	**426 749**	**33,6%**	**342 361**	**27,0%**	**338 131**	**26,0%**	**140 214**	**10,8%**	**1 247 457**	**95,8%**	**177 033**	**96,0%**	**(20,8%)**
Exchange Revenue															
Service charges - Electricity	207 222	207 168	50 076	24,2%	47 122	22,7%	48 445	23,4%	48 520	23,4%	194 163	93,7%	49 684	102,7%	(2,3%)
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%	209	,3%	64 484	90,4%	5 450	101,1%	(96,2%)
Sale of Goods and Rendering of Services	22 615	12 769	4 568	20,2%	3 565	15,8%	1 807	14,1%	2 729	21,4%	12 668	99,2%	8 406	37,1%	(67,5%)
Agency services	6 892	7 022	1 558	22,6%	1 162	16,9%	840	12,0%	1 444	20,6%	5 004	71,3%	1 549	94,4%	(6,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 202	9 956	2 316	28,2%	2 576	31,4%	2 730	27,4%	2 794	28,1%	10 415	104,6%	2 294	100,4%	21,8%
Interest earned from Current and Non Current Assets	11 916	13 220	3 512	29,5%	3 072	25,8%	2 748	20,8%	1 736	13,1%	11 068	83,7%	4 110	103,0%	(57,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 203	5 246	795	15,3%	1 699	32,7%	710	13,5%	983	18,7%	4 188	79,8%	960	85,8%	2,4%
Licence and permits	737	472	151	20,5%	124	16,9%	93	19,6%	143	30,3%	511	108,3%	134	93,8%	6,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 091	2 135	85	7,8%	388	35,6%	1 647	77,2%	(1 064)	(49,9%)	1 057	49,5%	492	94,3%	(316,5%)
Non-Exchange Revenue															
Property rates	532 893	532 850	201 003	37,7%	143 317	26,9%	141 020	26,5%	47 283	8,9%	532 624	100,0%	44 562	99,7%	6,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 812	25 246	160	,5%	8 391	25,6%	6 538	25,9%	2 836	11,2%	17 925	71,0%	6 121	59,7%	(53,7%)
Licences or permits	11 956	11 952	2 265	18,9%	1 732	14,5%	988	8,3%	2 235	18,7%	7 220	60,4%	2 352	94,1%	(5,0%)
Transfer and subsidies - Operational	324 656	368 500	126 203	38,9%	101 106	31,1%	102 077	27,7%	20 725	5,6%	350 111	95,0%	42 406	98,7%	(51,1%)
Interest	32 615	34 648	8 131	24,9%	8 913	27,3%	9 334	26,9%	9 642	27,8%	36 020	104,0%	8 510	106,8%	13,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	3	5,3%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 249 698**	**1 347 014**	**292 492**	**23,4%**	**304 542**	**24,4%**	**363 153**	**27,0%**	**291 961**	**21,7%**	**1 252 147**	**93,0%**	**342 876**	**90,1%**	**(14,8%)**
Employee related costs	497 297	548 736	125 313	25,2%	127 657	25,7%	170 987	31,2%	128 908	23,5%	552 865	100,8%	120 163	98,9%	7,3%
Remuneration of councillors	34 185	34 988	8 588	25,1%	8 980	26,3%	8 899	25,4%	8 855	25,3%	35 322	101,0%	8 576	99,7%	3,3%
Bulk purchases - electricity	153 550	153 550	38 116	24,8%	39 111	25,5%	41 207	26,8%	39 692	25,8%	158 126	103,0%	34 464	83,4%	15,2%
Inventory consumed	12 982	12 916	3 784	29,1%	2 865	22,1%	1 596	12,4%	2 910	22,5%	11 156	86,4%	1 921	96,7%	51,5%
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%	14 887	13,8%	81 878	75,9%	14 545	72,2%	2,3%
Interest	11 818	10 818	0	-	2	-	1 366	12,6%	420	3,9%	1 788	16,5%	6	14,7%	6 912,4%
Contracted services	227 033	275 065	51 672	22,8%	60 881	26,8%	70 315	25,6%	54 585	19,8%	237 453	86,3%	80 076	93,1%	(31,8%)
Transfers and subsidies	17 133	15 566	1 351	7,9%	9 669	56,4%	31	,2%	2 933	18,8%	13 985	89,8%	8 328	98,3%	(64,8%)
Irrecoverable debts written off	5 000	5 000	1 438	28,8%	1 312	26,2%	1 541	30,8%	1 561	31,2%	5 852	117,0%	7 228	112,9%	(78,4%)
Operational costs	171 571	171 247	39 899	23,3%	39 177	22,8%	37 435	21,9%	37 212	21,7%	153 723	89,8%	67 453	94,4%	(44,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	116	-	(100,0%)
Surplus/(Deficit)	**20 444**	**(44 494)**	**134 258**	**-**	**37 820**	**-**	**(25 021)**	**-**	**(151 746)**	**-**	**(4 690)**	**-**	**(165 843)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	132 163	120 685	5 697	4,3%	-	-	70 218	58,2%	5 396	4,5%	81 312	67,4%	43 351	94,6%	(87,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**152 607**	**76 191**	**139 955**		**37 820**		**45 197**		**(146 351)**		**76 622**		**(122 492)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**152 607**	**76 191**	**139 955**		**37 820**		**45 197**		**(146 351)**		**76 622**		**(122 492)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**152 607**	**76 191**	**139 955**		**37 820**		**45 197**		**(146 351)**		**76 622**		**(122 492)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**152 607**	**76 191**	**139 955**		**37 820**		**45 197**		**(146 351)**		**76 622**		**(122 492)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**187 558**	**173 065**	**21 010**	**11,2%**	**41 913**	**22,3%**	**38 177**	**22,1%**	**34 616**	**20,0%**	**135 716**	**78,4%**	**47 257**	**84,0%**	**(26,8%)**
National Government	114 490	101 900	15 831	13,8%	27 977	24,4%	22 527	22,1%	20 384	20,0%	86 718	85,1%	24 334	99,9%	(16,2%)
Provincial Government	435	3 043	-	-	-	-	-	-	-	-	-	-	2 951	41,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**114 924**	**104 944**	**15 831**	**13,8%**	**27 977**	**24,3%**	**22 527**	**21,5%**	**20 384**	**19,4%**	**86 718**	**82,6%**	**27 284**	**96,0%**	**(25,3%)**
Borrowing	9 000	9 000	252	2,8%	-	-	-	-	3 361	37,3%	3 613	40,1%	643	3,0%	422,8%
Internally generated funds	63 634	59 122	4 928	7,7%	13 936	21,9%	15 651	26,5%	10 870	18,4%	45 384	76,8%	19 330	93,5%	(43,8%)
Capital Expenditure Functional	**187 558**	**173 065**	**21 010**	**11,2%**	**41 913**	**22,3%**	**38 177**	**22,1%**	**34 616**	**20,0%**	**135 716**	**78,4%**	**47 257**	**84,0%**	**(26,8%)**
Municipal governance and administration	**7 897**	**3 516**	**77**	**1,0%**	**2 161**	**27,4%**	**34**	**1,0%**	**284**	**8,1%**	**2 556**	**72,7%**	**882**	**84,9%**	**(67,8%)**
Executive and Council	387	15	-	-	-	-	-	-	-	-	-	-	23	86,1%	(100,0%)
Finance and administration	7 300	3 403	77	1,1%	2 161	29,6%	34	1,0%	284	8,4%	2 556	75,1%	854	84,7%	(66,7%)
Internal audit	210	98	-	-	-	-	-	-	-	-	-	-	5	88,0%	(100,0%)
Community and Public Safety	**4 655**	**2 355**	**316**	**6,8%**	**98**	**2,1%**	**128**	**5,4%**	**16**	**,7%**	**558**	**23,7%**	**84**	**48,0%**	**(80,7%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 600	2 300	316	6,9%	98	2,1%	105	4,6%	6	,3%	525	22,8%	22	44,4%	(73,1%)
Housing	55	55	-	-	-	-	23	41,2%	11	19,1%	33	60,2%	63	67,3%	(83,3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**157 125**	**147 104**	**20 365**	**13,0%**	**39 012**	**24,8%**	**36 212**	**24,6%**	**30 493**	**20,7%**	**126 081**	**85,7%**	**45 600**	**95,9%**	**(33,1%)**
Planning and Development	140 425	128 926	20 358	14,5%	32 014	22,8%	31 812	24,7%	25 209	19,6%	109 393	84,8%	32 077	95,8%	(21,4%)
Road Transport	15 900	17 578	-	-	6 552	41,2%	4 400	25,0%	5 184	29,5%	16 136	91,8%	13 523	96,4%	(61,7%)
Environmental Protection	800	600	7	,8%	445	55,6%	-	-	100	16,7%	552	91,9%	-	97,3%	(100,0%)
Trading Services	**17 397**	**16 997**	**252**	**1,4%**	**642**	**3,7%**	**1 804**	**10,6%**	**3 822**	**22,5%**	**6 520**	**38,4%**	**690**	**5,2%**	**453,7%**
Energy sources	15 997	15 997	252	1,6%	(115)	(,7%)	1 804	11,3%	3 747	23,4%	5 688	35,6%	643	3,0%	482,8%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 400	1 000	-	-	757	54,1%	-	-	76	7,6%	833	83,3%	48	99,8%	59,4%
Other	**485**	**3 093**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**1 316 613**	**1 371 900**	**417 148**	**31,7%**	**434 511**	**33,0%**	**351 886**	**25,6%**	**206 065**	**15,0%**	**1 409 611**	**102,7%**	**224 506**	**104,8%**	**(8,2%)**
Property rates	506 248	505 608	116 125	22,9%	151 620	29,9%	127 247	25,2%	96 929	19,2%	491 921	97,3%	96 998	96,5%	(,1%)
Service charges	274 989	273 358	70 271	25,6%	76 626	27,9%	71 917	26,3%	64 883	23,7%	283 697	103,8%	70 050	115,5%	(7,4%)
Other revenue	54 408	109 075	53 209	97,8%	18 668	34,3%	22 462	20,6%	37 943	34,8%	132 282	121,3%	40 434	347,1%	(6,2%)
Transfers and Subsidies - Operational	336 888	348 294	130 647	38,8%	120 302	35,7%	101 141	29,0%	233	,1%	352 323	101,2%	13 143	85,4%	(98,2%)
Transfers and Subsidies - Capital	132 163	120 685	43 487	32,9%	61 904	46,8%	23 211	19,2%	1 136	,9%	129 738	107,5%	-	128,9%	(100,0%)
Interest	11 916	14 879	3 410	28,6%	5 392	45,2%	5 908	39,7%	4 940	33,2%	19 650	132,1%	3 882	94,3%	27,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 126 778)**	**(1 204 499)**	**(287 189)**	**25,5%**	**(278 995)**	**24,8%**	**(342 819)**	**28,5%**	**(232 462)**	**19,3%**	**(1 141 465)**	**94,8%**	**(283 638)**	**94,7%**	**(18,0%)**
Suppliers and employees	(1 098 797)	(1 177 665)	(287 189)	26,1%	(278 995)	25,4%	(330 409)	28,1%	(232 462)	19,7%	(1 129 054)	95,9%	(283 638)	96,6%	(18,0%)
Finance charges	(10 818)	(9 818)	-	-	-	-	(1 358)	13,8%	-	-	(1 358)	13,8%	-	14,6%	-
Transfers and grants	(17 163)	(17 017)	-	-	-	-	(11 052)	64,9%	-	-	(11 052)	64,9%	-	-	-

Net Cash from/(used) Operating Activities	**189 835**	**167 401**	**129 960**	**68,5%**	**155 516**	**81,9%**	**9 067**	**5,4%**	**(26 397)**	**(15,8%)**	**268 147**	**160,2%**	**(59 131)**	**184,5%**	**(55,4%)**
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	**(161 114)**	**(151 396)**	**(31 423)**	**19,5%**	**(45 213)**	**28,1%**	**(41 339)**	**27,3%**	**(30 866)**	**20,4%**	**(148 841)**	**98,3%**	**(52 673)**	**87,6%**	**(41,4%)**
Capital assets	(161 114)	(151 396)	(31 423)	19,5%	(45 213)	28,1%	(41 339)	27,3%	(30 866)	20,4%	(148 841)	98,3%	(52 673)	87,6%	(41,4%)
Net Cash from/(used) Investing Activities	**(161 114)**	**(151 396)**	**(31 423)**	**19,5%**	**(45 213)**	**28,1%**	**(41 339)**	**27,3%**	**(30 866)**	**20,4%**	**(148 841)**	**98,3%**	**(52 673)**	**87,6%**	**(41,4%)**
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%**	**(7 906)**	**23,5%**	**(35 361)**	**105,2%**	**(9 738)**	**158,7%**	**(18,8%)**
Repayment of borrowing	(33 605)	(33 605)	(9 149)	27,2%	(9 821)	29,2%	(8 486)	25,3%	(7 906)	23,5%	(35 361)	105,2%	(9 738)	158,7%	(18,8%)
Net Cash from/(used) Financing Activities	**(24 605)**	**(24 605)**	**(9 149)**	**37,2%**	**(9 821)**	**39,9%**	**(8 486)**	**34,5%**	**(7 906)**	**32,1%**	**(35 361)**	**143,7%**	**(9 738)**	**158,7%**	**(18,8%)**
Net Increase/(Decrease) in cash held	**4 116**	**(8 601)**	**89 388**	**2 171,8%**	**100 483**	**2 441,4%**	**(40 758)**	**473,9%**	**(65 169)**	**757,7%**	**83 945**	**(976,0%)**	**(121 542)**	**(94,4%)**	**(46,4%)**
Cash/cash equivalents at the year begin:	114 251	66 405	66 760	58,4%	154 424	135,2%	254 907	383,9%	214 149	322,5%	66 760	100,5%	300 991	89,6%	(28,9%)
Cash/cash equivalents at the year end:	**118 367**	**57 804**	**154 424**	**130,5%**	**254 907**	**215,4%**	**214 149**	**370,5%**	**148 980**	**257,7%**	**148 980**	**257,7%**	**179 449**	**287,2%**	**(17,0%)**

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	6	,5%	5	,5%	4	,4%	1 101	98,7%	1 116	,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 729	34,0%	11 678	20,1%	2 935	5,1%	23 739	40,9%	58 082	8,4%	(36)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	752	,2%	285	,1%	15 223	4,0%	363 030	95,7%	379 290	54,6%	(1 792)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	520	,7%	3	-	2 385	3,4%	68 151	95,9%	71 060	10,2%	(459)	(,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 326	2,5%	4 047	2,4%	3 983	2,3%	158 546	92,8%	170 902	24,6%	(2)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	233	1,6%	97	,7%	198	1,3%	14 194	96,4%	14 722	2,1%	(58)	(,4%)	-	-
Total By Income Source	**25 566**	**3,7%**	**16 116**	**2,3%**	**24 728**	**3,6%**	**628 762**	**90,4%**	**695 172**	**100,0%**	**(2 346)**	**(,3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 448	3,3%	1 103	1,5%	2 188	3,0%	67 586	92,2%	73 324	10,5%	(0)	-	-	-
Commercial	13 163	9,4%	9 201	6,6%	6 028	4,3%	111 566	79,7%	139 958	20,1%	(264)	(,2%)	-	-
Households	9 956	2,1%	5 811	1,2%	16 512	3,4%	449 610	93,3%	481 889	69,3%	(2 083)	(,4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**25 566**	**3,7%**	**16 116**	**2,3%**	**24 728**	**3,6%**	**628 762**	**90,4%**	**695 172**	**100,0%**	**(2 346)**	**(,3%)**	**-**	**-**

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	14 879	100,0%	-	-	-	-	-	-	14 879	29,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 977	99,8%	70	,2%	-	-	5	-	36 051	70,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**50 856**	**99,9%**	**70**	**,1%**	**-**	**-**	**5**	**-**	**50 930**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**195 250**	**14,0%**	**1 397 262**	**100,5%**	**165 645**	**89,6%**	**17,9%**
Exchange Revenue															
Service charges - Electricity	-	-	-		-		-		-		-		-		-
Service charges - Water	440 342	440 342	102 995	23,4%	119 895	27,2%	123 730	28,1%	115 817	26,3%	462 436	105,0%	102 051	102,7%	13,5%
Service charges - Waste Water Management	142 544	142 544	32 421	22,7%	35 796	25,1%	35 476	24,9%	36 076	25,3%	139 769	98,1%	27 206	93,5%	32,6%
Service charges - Waste Management	-	-	-		-		-		-		-		-		-
Sale of Goods and Rendering of Services	2 983	2 983	888	29,8%	594	19,9%	876	29,4%	3 115	104,4%	5 474	183,5%	1 186	145,1%	162,7%
Agency services	-	-	-		-		-		-		-		-		-
Interest	-	-	-		-		-		-		-		-		-
Interest earned from Receivables	76 939	76 939	19 711	25,6%	20 600	26,8%	20 895	27,2%	22 438	29,2%	83 644	108,7%	17 842	102,9%	25,8%
Interest earned from Current and Non Current Assets	13 033	13 033	3 408	26,1%	2 064	15,8%	2 392	18,4%	2 476	19,0%	10 339	79,3%	1 603	94,4%	54,5%
Dividends	-	-	-		-		-		-		-		-		-
Rent on Land	-	-	-		-		-		-		-		-		-
Rental from Fixed Assets	1 822	1 822	35	1,9%	9	,5%	356	19,5%	192	10,6%	593	32,5%	1 881	158,5%	(89,8%)
Licence and permits	-	-	-		-		-		-		-		-		-
Special rating levies	-	-	-		-		-		-		-		-		-
Operational Revenue	2 480	2 480	1 270	51,2%	244	9,8%	57	2,3%	725	29,2%	2 296	92,6%	499	82,6%	45,3%
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%	14 412	2,0%	692 711	97,6%	13 378	81,1%	7,7%
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%**	**374 609**	**43,7%**	**1 511 811**	**176,6%**	**372 908**	**173,4%**	**,5%**
Employee related costs	293 957	297 551	152 566	51,9%	141 995	48,3%	128 193	43,1%	140 320	47,2%	563 074	189,2%	104 401	185,5%	34,4%
Remuneration of councillors	14 364	14 364	3 066	21,3%	3 828	26,7%	3 129	21,8%	3 211	22,4%	13 234	92,1%	3 119	95,7%	3,0%
Bulk purchases - electricity	-	-	-		-		-		-		-		-		-
Inventory consumed	64 687	64 687	52 308	80,9%	66 526	102,8%	58 808	90,9%	54 464	84,2%	232 106	358,8%	46 739	246,3%	16,5%
Debt impairment	27 226	27 226	6 807	25,0%	6 807	25,0%	6 807	25,0%	4 538	16,7%	24 957	91,7%	18 611	250,6%	(75,6%)
Depreciation and amortisation	230 780	230 780	57 710	25,0%	58 562	25,4%	58 564	25,4%	58 546	25,4%	233 382	101,1%	55 909	100,6%	4,7%
Interest	4 846	5 080	11 436	236,0%	14 724	303,8%	8 626	169,8%	8 746	172,2%	43 532	856,9%	13 739	553,3%	(36,3%)
Contracted services	122 896	121 586	25 971	21,1%	36 387	29,6%	50 556	41,6%	44 257	36,4%	157 172	129,3%	55 745	155,5%	(20,6%)
Transfers and subsidies	-	-	-		-		-		-		-		-		-
Irrecoverable debts written off	-	-	2 407	-	2 246	-	801	-	3 563	-	9 016	-	2 256	-	57,9%
Operational costs	99 166	95 002	61 681	62,2%	66 743	67,3%	49 942	52,6%	56 964	60,0%	235 330	247,7%	72 394	248,2%	(21,3%)
Losses on disposal of Assets	-	-	-		-		-		-		-		-		-
Other Losses	-	-	7	-	-	-	-	-	0	-	7	-	(4)	-	(100,7%)
Surplus/(Deficit)	**509 325**	**533 939**	**65 726**	**-**	**6 539**	**-**	**(7 454)**	**-**	**(179 359)**	**-**	**(114 549)**	**-**	**(207 263)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	270 733	379 894	123 365	45,6%	105 539	39,0%	62 188	16,4%	113 674	29,9%	404 766	106,5%	52 749	103,7%	115,5%
Transfers and subsidies - capital (in-kind)	-	-	-		-		-		-		-		-		-
Surplus/(Deficit) after capital transfers and contributions	**780 059**	**913 833**	**189 091**		**112 078**		**54 734**		**(65 686)**		**290 217**		**(154 514)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**780 059**	**913 833**	**189 091**		**112 078**		**54 734**		**(65 686)**		**290 217**		**(154 514)**		
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**		**(65 686)**		**290 217**		**(154 514)**		
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**		**(65 686)**		**290 217**		**(154 514)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**113 243**	**28,3%**	**379 377**	**94,7%**	**58 356**	**76,6%**	**94,1%**
National Government	270 733	395 394	107 416	39,7%	90 512	33,4%	58 762	14,9%	112 267	28,4%	368 958	93,3%	51 016	73,7%	120,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**270 733**	**395 394**	**107 416**	**39,7%**	**90 512**	**33,4%**	**58 762**	**14,9%**	**112 267**	**28,4%**	**368 958**	**93,3%**	**51 016**	**73,7%**	**120,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	5 297	134	-	5 883	-	3 424	64,7%	976	18,4%	10 418	196,7%	7 340	149,1%	(86,7%)
Capital Expenditure Functional	**270 733**	**400 691**	**107 551**	**39,7%**	**96 396**	**35,6%**	**62 187**	**15,5%**	**113 243**	**28,3%**	**379 377**	**94,7%**	**58 356**	**76,6%**	**94,1%**
Municipal governance and administration	**-**	**5 297**	**134**	**-**	**2 353**	**-**	**1 603**	**30,3%**	**976**	**18,4%**	**5 066**	**95,6%**	**7 340**	**146,8%**	**(86,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	5 297	134	-	2 353	-	1 603	30,3%	976	18,4%	5 066	95,6%	7 340	146,8%	(86,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**270 733**	**395 394**	**107 416**	**39,7%**	**94 043**	**34,7%**	**60 584**	**15,3%**	**112 267**	**28,4%**	**374 311**	**94,7%**	**51 016**	**73,8%**	**120,1%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	158 966	234 441	67 407	42,4%	37 482	23,6%	41 440	17,7%	60 758	25,9%	207 087	88,3%	40 458	69,5%	50,2%
Waste Water Management	111 767	160 953	40 010	35,8%	56 561	50,6%	19 144	11,9%	51 510	32,0%	167 224	103,9%	10 558	82,3%	387,9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**382 706**	**21,0%**	**3 033 987**	**166,8%**	**253 530**	**174,5%**	**51,0%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	603 119	603 119	220 956	36,6%	248 747	41,2%	234 482	38,9%	183 554	30,4%	887 740	147,2%	161 942	226,9%	13,3%
Other revenue	113 048	113 048	2 358	2,1%	970	,9%	1 095	1,0%	3 998	3,5%	8 421	7,4%	2 098	5,4%	90,5%
Transfers and Subsidies - Operational	687 107	694 574	724 207	105,4%	332 036	48,3%	301 658	43,4%	62 848	9,0%	1 420 749	204,5%	10 656	163,4%	489,8%
Transfers and Subsidies - Capital	270 733	395 394	220 124	81,3%	203 948	75,3%	85 681	21,7%	105 155	26,6%	614 908	155,5%	57 411	164,8%	83,2%
Interest	13 033	13 033	25 182	193,2%	24 707	189,6%	25 131	192,8%	27 150	208,3%	102 170	783,9%	21 422	525,6%	26,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(608 531)**	**(514 932)**	**(168)**	**-**	**(240)**	**-**	**(125)**	**-**	**(111)**	**-**	**(644)**	**,1%**	**(239)**	**,1%**	**(53,4%)**
Suppliers and employees	(603 732)	(510 699)	(168)	-	(240)	-	(125)	-	(111)	-	(644)	,1%	(239)	,1%	(53,4%)
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%	382 595	29,3%	3 033 343	232,6%	253 290	279,2%	51,0%
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	(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%	382 595	42,4%	3 033 343	336,2%	253 290	452,2%	51,0%
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%	2 953 358	22 568,0%	302 607	2 312,4%	3 284 868	2 307,1%	(10,1%)
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%	3 335 952	364,5%	3 335 952	364,5%	3 538 156	485,5%	(5,7%)

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	54 309	3,6%	42 211	2,8%	39 867	2,7%	1 357 091	90,9%	1 493 477	88,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 920	5,7%	6 325	3,3%	5 453	2,8%	170 510	88,3%	193 208	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	-	-	-	-	-	1 831	100,0%	1 831	,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 904)	95,3%	(1 011)	50,6%	929	(46,5%)	(11)	,6%	(1 998)	(,1%)	-	-	-	-
Total By Income Source	**63 324**	**3,8%**	**47 524**	**2,8%**	**46 248**	**2,7%**	**1 529 421**	**90,7%**	**1 686 518**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 342	10,4%	3 414	8,2%	2 651	6,4%	31 259	75,0%	41 667	2,5%	-	-	-	-
Commercial	15 898	6,9%	8 874	3,9%	7 162	3,1%	197 639	86,1%	229 574	13,6%	-	-	-	-
Households	43 127	3,0%	35 346	2,5%	36 456	2,6%	1 300 394	91,9%	1 415 323	83,9%	-	-	-	-
Other	(43)	95,7%	(110)	242,9%	(21)	45,6%	129	(284,2%)	(45)	-	-	-	-	-
Total By Customer Group	**63 324**	**3,8%**	**47 524**	**2,8%**	**46 248**	**2,7%**	**1 529 421**	**90,7%**	**1 686 518**	**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	-	-	30 578	5,0%	25 930	4,2%	559 966	90,8%	616 474	63,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 217	13,4%	20 076	7,0%	8 373	2,9%	218 868	76,7%	285 534	29,4%
Auditor-General	234	40,1%	41	7,1%	-	-	308	52,8%	583	,1%
Other	2 783	4,0%	2 720	3,9%	1 285	1,8%	62 764	90,2%	69 552	7,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**41 234**	**4,2%**	**53 415**	**5,5%**	**35 587**	**3,7%**	**841 907**	**86,6%**	**972 143**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**60 222**	**25,9%**	**232 466**	**100,0%**	**24 756**	**99,8%**	**143,3%**
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%	440	11,3%	3 055	78,1%	524	95,6%	(16,0%)
Sale of Goods and Rendering of Services	265	2 759	259	97,8%	77	29,0%	985	35,7%	1 234	44,7%	2 555	92,6%	157	147,5%	684,8%
Agency services	3 363	3 313	866	25,8%	617	18,3%	970	29,3%	487	14,7%	2 940	88,8%	654	107,5%	(25,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 500	1 000	216	14,4%	231	15,4%	242	24,2%	196	19,6%	885	88,5%	220	-	(11,0%)
Interest earned from Current and Non Current Assets	7 120	8 825	873	12,3%	2 711	38,1%	3 418	38,7%	3 624	41,1%	10 627	120,4%	3 408	132,7%	6,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	725	760	184	25,4%	186	25,6%	213	28,1%	225	29,6%	808	106,3%	176	100,8%	28,0%
Licence and permits	15	17	6	43,3%	4	26,6%	3	19,1%	4	20,9%	17	101,7%	2	76,2%	59,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	250	582	-	(458)	-	94	37,5%	-	-	218	87,1%	1 000	-	(100,0%)
Non-Exchange Revenue															
Property rates	58 991	57 671	13 768	23,3%	13 484	22,9%	14 938	25,9%	16 668	28,9%	58 858	102,1%	14 970	95,2%	11,3%
Surcharges and Taxes	4 800	-	28	,6%	(28)	(,6%)	-	-	-	-	-	-	1 657	103,5%	(100,0%)
Fines, penalties and forfeits	32	65	9	26,8%	9	28,4%	9	14,0%	11	16,6%	38	57,8%	11	213,1%	1,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	150 187	147 522	61 017	40,6%	47 965	31,9%	1 012	,7%	37 528	25,4%	147 522	100,0%	1 601	100,0%	2 244,2%
Interest	4 000	6 300	1 823	45,6%	1 525	38,1%	1 790	28,4%	(194)	(3,1%)	4 944	78,5%	375	66,4%	(151,8%)
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%**	**69 016**	**23,6%**	**228 601**	**78,3%**	**60 055**	**133,5%**	**14,9%**
Employee related costs	107 111	109 191	22 512	21,0%	27 098	25,3%	25 049	22,9%	24 431	22,4%	99 091	90,8%	22 660	92,8%	7,8%
Remuneration of councillors	13 998	13 998	3 073	22,0%	3 757	26,8%	3 188	22,8%	2 707	19,3%	12 725	90,9%	3 223	96,4%	(16,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	950	950	84	8,9%	144	15,2%	162	17,1%	175	18,5%	566	59,6%	1 942	40,4%	(91,0%)
Debt impairment	15 500	15 500	-	-	-	-	-	-	-	-	-	-	-	595,4%	-
Depreciation and amortisation	17 870	23 870	4 729	26,5%	4 743	26,5%	4 671	19,6%	4 757	19,9%	18 900	79,2%	4 783	84,2%	(,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	66 680	66 110	9 732	14,6%	14 735	22,1%	6 554	9,9%	21 052	31,8%	52 073	78,8%	16 314	75,3%	29,0%
Transfers and subsidies	7 513	6 936	403	5,4%	2 268	30,2%	1 243	17,9%	1 421	20,5%	5 334	76,9%	-	-	(100,0%)
Irrecoverable debts written off	10 000	8 000	-	-	-	-	-	-	4 860	60,7%	4 860	60,7%	-	112,8%	(100,0%)
Operational costs	49 625	47 496	9 957	20,1%	7 571	15,3%	7 909	16,7%	9 613	20,2%	35 051	73,8%	11 022	77,9%	(12,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	1	-	0	-	1	-	111	-	(99,6%)
Surplus/(Deficit)	**(54 340)**	**(59 659)**	**30 023**	**-**	**6 878**	**-**	**(24 242)**	**-**	**(8 794)**	**-**	**3 865**	**-**	**(35 299)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	30 827	31 227	9 226	29,9%	6 283	20,4%	8 862	28,4%	6 856	22,0%	31 227	100,0%	3 976	100,0%	72,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(23 513)**	**(28 432)**	**39 249**		**13 161**		**(15 380)**		**(1 938)**		**35 092**		**(31 323)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(23 513)**	**(28 432)**	**39 249**		**13 161**		**(15 380)**		**(1 938)**		**35 092**		**(31 323)**		
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)**		**(1 938)**		**35 092**		**(31 323)**		
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)**		**(1 938)**		**35 092**		**(31 323)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**14 550**	**31,8%**	**39 896**	**87,2%**	**8 991**	**82,9%**	**61,8%**
National Government	30 827	31 227	8 528	27,7%	5 280	17,1%	8 204	26,3%	6 077	19,5%	28 089	89,9%	3 703	89,5%	64,1%
Provincial Government	-	-	-	-	-	-	90	-	(90)	-	-	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 827**	**31 227**	**8 528**	**27,7%**	**5 280**	**17,1%**	**8 293**	**26,6%**	**5 988**	**19,2%**	**28 089**	**89,9%**	**3 703**	**91,7%**	**61,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 098	14 526	392	2,2%	1 345	7,4%	1 508	10,4%	8 562	58,9%	11 807	81,3%	5 289	69,2%	61,9%
Capital Expenditure Functional	**48 924**	**45 753**	**8 920**	**18,2%**	**6 625**	**13,5%**	**9 802**	**21,4%**	**14 550**	**31,8%**	**39 896**	**87,2%**	**8 991**	**82,9%**	**61,8%**
Municipal governance and administration	**8 200**	**5 843**	**12**	**,1%**	**630**	**7,7%**	**231**	**4,0%**	**4 581**	**78,4%**	**5 454**	**93,3%**	**3 275**	**71,4%**	**39,9%**
Executive and Council	-	116	-	-	-	-	116	99,9%	-	-	116	99,9%	75	9,4%	(100,0%)
Finance and administration	8 200	5 727	12	,1%	630	7,7%	116	2,0%	4 581	80,0%	5 338	93,2%	3 200	75,6%	43,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 315**	**915**	**-**	**-**	**-**	**-**	**90**	**9,8%**	**73**	**8,0%**	**163**	**17,8%**	**-**	**55,9%**	**(100,0%)**
Community and Social Services	1 315	915	-	-	-	-	90	9,8%	73	8,0%	163	17,8%	-	55,9%	(100,0%)
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%**	**9 895**	**26,0%**	**33 923**	**89,1%**	**4 556**	**87,2%**	**117,2%**
Planning and Development	31 134	28 281	8 671	27,8%	5 965	19,2%	1 857	6,6%	6 467	22,9%	22 960	81,2%	5 918	83,5%	9,3%
Road Transport	7 276	9 779	238	3,3%	-	-	7 297	74,6%	3 428	35,1%	10 963	112,1%	(1 362)	90,9%	(351,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 000**	**936**	**-**	**-**	**30**	**3,0%**	**327**	**35,0%**	**-**	**-**	**357**	**38,1%**	**1 160**	**75,7%**	**(100,0%)**
Energy sources	400	-	-	-	-	-	-	-	-	-	-	-	1 132	82,6%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	936	-	-	30	4,9%	327	35,0%	-	-	357	38,1%	28	63,4%	(100,0%)
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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%)**	**74 041**	**27,4%**	**99 577**	**36,8%**	**7 716**	**9,0%**	**859,5%**
Property rates	70 121	68 934	(157)	(,2%)	485	,7%	(355)	(,5%)	126	,2%	100	,1%	743	(,3%)	(83,0%)
Service charges	5 546	5 546	38	,7%	33	,6%	102	1,8%	36	,6%	209	3,8%	411	15,1%	(91,3%)
Other revenue	9 372	8 226	1 907	20,3%	435	4,6%	2 353	28,6%	1 971	24,0%	6 666	81,0%	2 002	79,6%	(1,6%)
Transfers and Subsidies - Operational	150 187	147 522	33 125	22,1%	50 769	33,8%	(33 182)	(22,5%)	68 185	46,2%	118 896	80,6%	(543)	(,4%)	(12 658,5%)
Transfers and Subsidies - Capital	30 827	31 227	(60 838)	(197,4%)	7 963	25,8%	9 555	30,6%	-	-	(43 320)	(138,7%)	-	-	-
Interest	7 120	8 825	2 983	41,9%	4 544	63,8%	5 777	65,5%	3 723	42,2%	17 026	192,9%	5 103	179,4%	(27,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(260 510)**	**(258 947)**	**(10 188)**	**3,9%**	**(11 256)**	**4,3%**	**(11 612)**	**4,5%**	**(13 299)**	**5,1%**	**(46 354)**	**17,9%**	**(11 327)**	**17,7%**	**17,4%**
Suppliers and employees	(252 971)	(251 985)	(10 188)	4,0%	(11 256)	4,4%	(11 612)	4,6%	(13 299)	5,3%	(46 354)	18,4%	(11 327)	17,7%	17,4%
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%)**	**60 741**	**536,0%**	**53 223**	**469,6%**	**(3 611)**	**(249,4%)**	**(1 782,3%)**
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	**(54 653)**	**(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%**	**60 741**	**(153,1%)**	**53 223**	**(134,2%)**	**(3 611)**	**41,3%**	**(1 782,3%)**
Cash/cash equivalents at the year begin:	111 163	105 905	109 789	98,8%	76 660	69,0%	129 632	122,4%	102 271	96,6%	109 789	103,7%	98 831	104,0%	3,5%
Cash/cash equivalents at the year end:	**69 174**	**66 231**	**76 660**	**110,8%**	**129 632**	**187,4%**	**102 271**	**154,4%**	**163 012**	**246,1%**	**163 012**	**246,1%**	**95 221**	**153,8%**	**71,2%**

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	7 897	7,2%	717	,7%	2 635	2,4%	98 560	89,8%	109 808	85,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	521	9,3%	-	-	163	2,9%	4 905	87,8%	5 588	4,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	218	10,1%	-	-	71	3,3%	1 859	86,5%	2 148	1,7%	-	-	-	-
Interest on Arrear Debtor Accounts	(8)	(,7%)	(3)	(,3%)	(17)	(1,5%)	1 180	102,5%	1 151	,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	,2%	(4)	-	-	-	10 017	99,8%	10 033	7,8%	-	-	-	-
Total By Income Source	**8 648**	**6,7%**	**710**	**,6%**	**2 851**	**2,2%**	**116 521**	**90,5%**	**128 730**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 282	10,8%	(6)	-	770	3,6%	18 109	85,6%	21 156	16,4%	-	-	-	-
Commercial	3 336	6,8%	38	,1%	928	1,9%	44 450	91,2%	48 753	37,9%	-	-	-	-
Households	2 444	4,7%	(110)	(,2%)	993	1,9%	49 225	93,7%	52 552	40,8%	-	-	-	-
Other	585	9,3%	787	12,6%	160	2,5%	4 736	75,6%	6 268	4,9%	-	-	-	-
Total By Customer Group	**8 648**	**6,7%**	**710**	**,6%**	**2 851**	**2,2%**	**116 521**	**90,5%**	**128 730**	**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	10 616	100,0%	-	-	-	-	-	-	10 616	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 616**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**10 616**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**614 613**	**625 756**	**156 487**	**25,5%**	**149 466**	**24,3%**	**134 931**	**21,6%**	**123 338**	**19,7%**	**564 223**	**90,2%**	**111 903**	**91,1%**	**10,2%**
Exchange Revenue															
Service charges - Electricity	173 524	170 096	30 742	17,7%	28 311	16,3%	26 221	15,4%	25 908	15,2%	111 182	65,4%	28 994	68,3%	(10,6%)
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%	4 405	25,7%	17 490	101,9%	2 985	86,3%	47,6%
Sale of Goods and Rendering of Services	6 335	7 071	1 356	21,4%	1 625	25,7%	1 618	22,9%	1 602	22,7%	6 202	87,7%	1 703	80,0%	(5,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 625	3 449	555	12,0%	773	16,7%	815	23,6%	701	20,3%	2 844	82,5%	653	79,4%	7,3%
Interest earned from Current and Non Current Assets	3 178	4 509	1 286	40,5%	901	28,3%	797	17,7%	972	21,6%	3 956	87,7%	1 955	143,7%	(50,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 442	1 457	353	24,5%	315	21,9%	379	26,0%	772	53,0%	1 820	124,9%	717	122,1%	7,7%
Licence and permits	3 922	4 179	1 145	29,2%	870	22,2%	1 237	29,6%	1 034	24,7%	4 286	102,6%	598	103,6%	72,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	828	1 470	1 331	160,8%	96	11,6%	(244)	(16,6%)	1 337	90,9%	2 520	171,4%	1 760	78,9%	(24,0%)
Non-Exchange Revenue															
Property rates	271 175	275 275	70 033	25,8%	68 005	25,1%	68 041	24,7%	69 001	25,1%	275 079	99,9%	65 327	102,3%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 257	3 323	50	1,5%	1 967	60,4%	39	1,2%	33	1,0%	2 089	62,9%	28	58,2%	16,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	196	95,4%	(100,0%)
Transfer and subsidies - Operational	115 580	116 076	44 493	38,5%	38 879	33,6%	28 153	24,3%	4 421	3,8%	115 946	99,9%	2 819	98,6%	56,8%
Interest	14 348	13 848	799	5,6%	3 374	23,5%	3 482	25,1%	5 065	36,6%	12 720	91,9%	2 785	89,3%	81,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	331	7 840	-	-	-	-	-	-	8 088	103,2%	8 088	103,2%	1 382	197,4%	485,2%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**614 180**	**645 189**	**146 627**	**23,9%**	**135 417**	**22,0%**	**129 456**	**20,1%**	**173 318**	**26,9%**	**584 818**	**90,6%**	**149 294**	**90,2%**	**16,1%**
Employee related costs	162 029	154 741	37 050	22,9%	37 959	23,4%	37 985	24,5%	39 995	25,8%	152 989	98,9%	36 978	96,3%	8,2%
Remuneration of councillors	12 303	12 090	2 716	22,1%	2 856	23,2%	3 275	27,1%	2 905	24,0%	11 752	97,2%	2 788	98,6%	4,2%
Bulk purchases - electricity	215 706	211 206	66 014	30,6%	39 707	18,4%	40 593	19,2%	51 939	24,6%	198 254	93,9%	43 176	91,9%	20,3%
Inventory consumed	8 251	7 909	349	4,2%	1 396	16,9%	1 592	20,1%	2 093	26,5%	5 429	68,6%	933	33,1%	124,3%
Debt impairment	10 745	12 645	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 005	59 905	16 286	28,6%	12 928	22,7%	15 416	25,7%	15 173	25,3%	59 803	99,8%	11 242	93,7%	35,0%
Interest	63	54	3	4,8%	46	72,9%	1	1,6%	2	3,5%	52	96,9%	6	59,7%	(69,8%)
Contracted services	77 416	86 471	10 522	13,6%	22 669	29,3%	19 027	22,0%	21 523	24,9%	73 742	85,3%	19 364	84,5%	11,2%
Transfers and subsidies	1 752	1 857	186	10,6%	453	25,9%	350	18,9%	521	28,1%	1 510	81,3%	828	86,1%	(37,1%)
Irrecoverable debts written off	1 080	26 731	-	-	-	-	-	-	24 711	92,4%	24 711	92,4%	18 771	1 822,9%	31,6%
Operational costs	66 716	70 467	13 501	20,2%	17 404	26,1%	11 216	15,9%	14 174	20,1%	56 294	79,9%	14 364	69,8%	(1,3%)
Losses on disposal of Assets	1 114	1 114	-	-	-	-	-	-	282	25,3%	282	25,3%	843	151,5%	(66,6%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**433**	**(19 434)**	**9 861**	**-**	**14 049**	**-**	**5 476**	**-**	**(49 980)**	**-**	**(20 595)**	**-**	**(37 391)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	48 641	53 082	7 783	16,0%	17 745	36,5%	10 217	19,2%	15 844	29,8%	51 590	97,2%	22 085	90,9%	(28,3%)
Transfers and subsidies - capital (in-kind)	-	4 028	-	-	-	-	-	-	-	-	-	-	1 130	100,0%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**49 074**	**37 676**	**17 644**		**31 794**		**15 693**		**(34 136)**		**30 995**		**(14 177)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 074**	**37 676**	**17 644**		**31 794**		**15 693**		**(34 136)**		**30 995**		**(14 177)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 074**	**37 676**	**17 644**		**31 794**		**15 693**		**(34 136)**		**30 995**		**(14 177)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 074**	**37 676**	**17 644**		**31 794**		**15 693**		**(34 136)**		**30 995**		**(14 177)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**79 811**	**95 165**	**(24)**	**-**	**24**	**-**	**1 873**	**2,0%**	**(441)**	**(,5%)**	**1 432**	**1,5%**	**(800)**	**(,8%)**	**(44,9%)**
National Government	47 891	47 491	-	-	0	-	216	,5%	830	1,7%	1 046	2,2%	(567)	(,1%)	(246,5%)
Provincial Government	750	2 240	-	-	-	-	-	-	177	7,9%	177	7,9%	-	-	(100,0%)
District Municipality	-	3 911	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48 641**	**53 642**	**-**	**-**	**0**	**-**	**216**	**,4%**	**1 008**	**1,9%**	**1 224**	**2,3%**	**(567)**	**(,1%)**	**(277,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 170	41 523	(24)	(,1%)	24	,1%	1 657	4,0%	(1 449)	(3,5%)	208	,5%	(234)	(1,6%)	520,3%
Capital Expenditure Functional	**79 811**	**95 165**	**8 986**	**11,3%**	**26 854**	**33,6%**	**19 130**	**20,1%**	**20 670**	**21,7%**	**75 640**	**79,5%**	**23 128**	**50,7%**	**(10,6%)**
Municipal governance and administration	**1 900**	**2 689**	**3 071**	**161,6%**	**927**	**48,8%**	**1 418**	**52,7%**	**2 049**	**76,2%**	**7 466**	**277,7%**	**9 432**	**250,4%**	**(78,3%)**
Executive and Council	250	650	-	-	-	-	404	62,1%	(352)	(54,2%)	52	8,0%	(336)	(7,0%)	4,8%
Finance and administration	1 550	1 874	3 071	198,1%	927	59,8%	1 014	54,1%	2 350	125,4%	7 363	392,9%	9 767	880,4%	(75,9%)
Internal audit	100	165	-	-	-	-	-	-	51	31,1%	51	31,1%	-	-	(100,0%)
Community and Public Safety	**2 390**	**2 649**	**313**	**13,1%**	**3 268**	**136,7%**	**414**	**15,6%**	**843**	**31,8%**	**4 838**	**182,7%**	**(2 035)**	**(8,1%)**	**(141,4%)**
Community and Social Services	400	337	313	78,3%	3 268	817,1%	414	122,7%	183	54,3%	4 179	1 238,8%	(2 035)	(17,7%)	(109,0%)
Sport And Recreation	800	854	-	-	-	-	-	-	67	7,8%	67	7,8%	-	-	(100,0%)
Public Safety	1 190	1 458	-	-	-	-	-	-	593	40,7%	593	40,7%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**57 051**	**68 907**	**5 602**	**9,8%**	**14 583**	**25,6%**	**14 602**	**21,2%**	**15 205**	**22,1%**	**49 992**	**72,5%**	**1 845**	**20,4%**	**724,0%**
Planning and Development	3 770	7 465	-	-	-	-	(379)	(5,1%)	389	5,2%	10	,1%	-	-	(100,0%)
Road Transport	53 281	61 442	5 602	10,5%	14 583	27,4%	14 981	24,4%	14 816	24,1%	49 982	81,3%	1 845	22,2%	702,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 470**	**20 920**	**-**	**-**	**8 075**	**43,7%**	**2 697**	**12,9%**	**2 572**	**12,3%**	**13 344**	**63,8%**	**13 886**	**74,7%**	**(81,5%)**
Energy sources	16 120	14 993	-	-	8 075	50,1%	2 660	17,7%	2 609	17,4%	13 344	89,0%	13 886	80,2%	(81,2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 350	5 927	-	-	-	-	36	,6%	(36)	(,6%)	-	-	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**714 475**	**713 313**	**146 170**	**20,5%**	**134 415**	**18,8%**	**123 351**	**17,3%**	**85 307**	**12,0%**	**489 243**	**68,6%**	**77 540**	**67,3%**	**10,0%**
Property rates	249 481	256 006	116 722	46,8%	106 806	42,8%	97 592	38,1%	75 963	29,7%	397 083	155,1%	65 467	150,6%	16,0%
Service charges	216 242	203 224	4 388	2,0%	5 766	2,7%	5 369	2,6%	6 169	3,0%	21 692	10,7%	8 318	11,8%	(25,8%)
Other revenue	81 353	86 063	3 582	4,4%	2 591	3,2%	3 016	3,5%	3 174	3,7%	12 364	14,4%	3 755	11,8%	(15,5%)
Transfers and Subsidies - Operational	115 580	114 430	3 175	2,7%	6 014	5,2%	400	,3%	-	-	9 589	8,4%	-	12,0%	-
Transfers and Subsidies - Capital	48 641	49 082	18 303	37,6%	13 238	27,2%	16 974	34,6%	0	-	48 515	98,8%	-	95,5%	(100,0%)
Interest	3 178	4 509	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(618 559)**	**(614 630)**	**(106 937)**	**17,3%**	**(103 387)**	**16,7%**	**(73 871)**	**12,0%**	**(72 631)**	**11,8%**	**(356 827)**	**58,1%**	**(64 857)**	**49,8%**	**12,0%**
Suppliers and employees	(617 103)	(613 234)	(106 937)	17,3%	(103 387)	16,8%	(73 871)	12,0%	(72 631)	11,8%	(356 827)	58,2%	(64 857)	49,9%	12,0%
Finance charges	(63)	(54)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 392)	(1 342)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**95 916**	**98 684**	**39 233**	**40,9%**	**31 028**	**32,3%**	**49 480**	**50,1%**	**12 676**	**12,8%**	**132 416**	**134,2%**	**12 683**	**156,5%**	**(,1%)**
Cash Flow from Investing Activities															
Receipts	**331**	**7 840**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**381**	**54,4%**	**(100,0%)**
Proceeds on disposal of PPE	331	7 840	-	-	-	-	-	-	-	-	-	-	857	122,5%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(476)	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(91 782)**	**(109 440)**	**(11 959)**	**13,0%**	**(28 700)**	**31,3%**	**(18 433)**	**16,8%**	**(20 001)**	**18,3%**	**(79 094)**	**72,3%**	**(42 744)**	**76,0%**	**(53,2%)**
Capital assets	(91 782)	(109 440)	(11 959)	13,0%	(28 700)	31,3%	(18 433)	16,8%	(20 001)	18,3%	(79 094)	72,3%	(42 744)	76,0%	(53,2%)
Net Cash from/(used) Investing Activities	**(91 451)**	**(101 600)**	**(11 959)**	**13,1%**	**(28 700)**	**31,4%**	**(18 433)**	**18,1%**	**(20 001)**	**19,7%**	**(79 094)**	**77,8%**	**(42 363)**	**76,1%**	**(52,8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 465**	**(2 916)**	**27 273**	**610,8%**	**2 327**	**52,1%**	**31 047**	**(1 064,8%)**	**(7 325)**	**251,2%**	**53 322**	**(1 828,8%)**	**(29 680)**	**(1 181,5%)**	**(75,3%)**
Cash/cash equivalents at the year begin:	18 352	34 053	34 053	185,6%	61 326	334,2%	63 653	186,9%	94 700	278,1%	34 053	100,0%	126 260	-	(25,0%)
Cash/cash equivalents at the year end:	**22 817**	**31 137**	**61 326**	**268,8%**	**63 653**	**279,0%**	**94 700**	**304,1%**	**87 374**	**280,6%**	**87 374**	**280,6%**	**96 580**	**1 889,1%**	**(9,5%)**

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	11 334	65,3%	383	2,2%	301	1,7%	5 326	30,7%	17 345	7,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 698	16,4%	4 395	2,6%	3 562	2,1%	133 397	78,9%	169 052	71,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 123	16,1%	543	4,1%	515	3,9%	9 980	75,8%	13 161	5,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	111	10,5%	39	3,6%	38	3,6%	872	82,3%	1 060	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	86	,2%	97	,2%	119	,2%	52 076	99,4%	52 377	22,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 914)	125,8%	70	(,5%)	62	(,4%)	3 750	(24,9%)	(15 032)	(6,3%)	-	-	-	-
Total By Income Source	**22 438**	**9,4%**	**5 528**	**2,3%**	**4 597**	**1,9%**	**205 400**	**86,3%**	**237 963**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	999	22,4%	252	5,6%	187	4,2%	3 031	67,8%	4 469	1,9%	-	-	-	-
Commercial	1 195	36,3%	173	5,2%	91	2,8%	1 835	55,7%	3 294	1,4%	-	-	-	-
Households	19 514	9,9%	4 562	2,3%	3 863	2,0%	169 935	85,9%	197 874	83,2%	-	-	-	-
Other	730	2,3%	542	1,7%	454	1,4%	30 599	94,7%	32 326	13,6%	-	-	-	-
Total By Customer Group	**22 438**	**9,4%**	**5 528**	**2,3%**	**4 597**	**1,9%**	**205 400**	**86,3%**	**237 963**	**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)	(98 368)	100,0%	-	-	-	-	-	-	(98 368)	151,7%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	60	100,0%	60	(,1%)
Trade Creditors	-	-	-	-	-	-	105	100,0%	105	(,2%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 793	95,3%	1 554	4,7%	-	-	-	-	33 346	(51,4%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(66 575)**	**102,7%**	**1 554**	**(2,4%)**	**-**	**-**	**166**	**(,3%)**	**(64 856)**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**205 989**	**301 081**	**16 672**	**8,1%**	**62 410**	**30,3%**	**27 534**	**9,1%**	**33 604**	**11,2%**	**140 219**	**46,6%**	**19 277**	**65,8%**	**74,3%**
Exchange Revenue															
Service charges - Electricity	68 494	63 697	9 792	14,3%	15 216	22,2%	11 202	17,6%	15 853	24,9%	52 062	81,7%	9 179	55,4%	72,7%
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%	1 386	22,2%	5 473	87,8%	1 287	101,0%	7,8%
Sale of Goods and Rendering of Services	1 156	1 156	41	3,6%	154	13,3%	77	6,6%	85	7,4%	357	30,9%	63	81,1%	35,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 667	-	(0)	-	(107)	(,3%)	(14)	-	(53)	-	(175)	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	590	590	154	26,2%	53	9,1%	36	6,1%	212	36,0%	456	77,3%	189	100,4%	12,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	204	224	37	18,1%	77	37,7%	40	18,0%	39	17,4%	193	86,0%	42	125,7%	(6,5%)
Licence and permits	4 469	5 199	1 096	24,5%	1 366	30,6%	1 411	27,1%	985	18,9%	4 858	93,4%	1 200	90,9%	(18,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 465	8 505	1 478	17,5%	1 592	18,8%	70	,8%	56	,7%	3 196	37,6%	623	458,8%	(91,0%)
Non-Exchange Revenue															
Property rates	16 664	18 096	2 555	15,3%	5 376	32,3%	3 652	20,2%	2 174	12,0%	13 756	76,0%	4 352	104,4%	(50,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 018	8 018	613	7,6%	3	-	-	-	185	2,3%	801	10,0%	427	63,9%	(56,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	56 991	58 589	-	-	36 864	64,7%	9 697	16,6%	12 681	21,6%	59 242	101,1%	1 915	95,0%	562,2%
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%**	**50 505**	**21,4%**	**217 880**	**92,4%**	**42 492**	**73,8%**	**18,9%**
Employee related costs	63 478	63 478	11 787	18,6%	22 911	36,1%	17 460	27,5%	16 931	26,7%	69 088	108,8%	368	57,5%	4 503,1%
Remuneration of councillors	2 978	3 127	495	16,6%	1 017	34,1%	713	22,8%	1 059	33,9%	3 284	105,0%	-	57,1%	(100,0%)
Bulk purchases - electricity	66 446	71 446	21 855	32,9%	28 421	42,8%	13 114	18,4%	17 615	24,7%	81 004	113,4%	18 390	117,0%	(4,2%)
Inventory consumed	6 784	16 621	962	14,2%	3 424	50,5%	29	,2%	420	2,5%	4 835	29,1%	810	45,4%	(48,1%)
Debt impairment	9 960	9 960	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 991	14 894	3 723	19,6%	-	-	-	-	-	-	3 723	25,0%	15 328	84,7%	(100,0%)
Interest	-	19 720	2 919	-	6 681	-	5 828	29,6%	6 676	33,9%	22 104	112,1%	3 216	98,1%	107,6%
Contracted services	10 967	15 488	5 767	52,6%	5 433	49,5%	2 926	18,9%	3 850	24,9%	17 976	116,1%	1 308	57,2%	194,3%
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%	3 790	17,9%	15 698	74,1%	3 072	53,9%	23,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	163	-	163	-	-	-	(100,0%)
Surplus/(Deficit)	**13 159**	**65 162**	**(33 096)**	**-**	**(11 754)**	**-**	**(15 909)**	**-**	**(16 901)**	**-**	**(77 661)**	**-**	**(23 215)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	15 696	33 646	0	-	6 748	43,0%	3 936	11,7%	16 621	49,4%	27 305	81,2%	3 338	94,1%	397,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 855**	**98 809**	**(33 096)**		**(5 006)**		**(11 973)**		**(280)**		**(50 355)**		**(19 877)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**28 855**	**98 809**	**(33 096)**		**(5 006)**		**(11 973)**		**(280)**		**(50 355)**		**(19 877)**		
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)**		**(280)**		**(50 355)**		**(19 877)**		
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)**		**(280)**		**(50 355)**		**(19 877)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**18 099**	**37 453**	**(437)**	**(2,4%)**	**4 243**	**23,4%**	**3 634**	**9,7%**	**17 245**	**46,0%**	**24 685**	**65,9%**	**4 826**	**27,3%**	**257,4%**
National Government	14 447	30 056	28	,2%	4 243	29,4%	3 634	12,1%	17 063	56,8%	24 967	83,1%	4 824	26,5%	253,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14 447**	**30 056**	**28**	**,2%**	**4 243**	**29,4%**	**3 634**	**12,1%**	**17 063**	**56,8%**	**24 967**	**83,1%**	**4 824**	**26,5%**	**253,7%**
Borrowing	3 652	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	7 397	(465)	-	-	-	-	-	182	2,5%	(282)	(3,8%)	1	-	13 411,1%
Capital Expenditure Functional	**18 099**	**37 453**	**(313)**	**(1,7%)**	**4 517**	**25,0%**	**3 634**	**9,7%**	**17 245**	**46,0%**	**25 083**	**67,0%**	**4 524**	**26,8%**	**281,2%**
Municipal governance and administration	**3 652**	**150**	**(313)**	**(8,6%)**	**211**	**5,8%**	**-**	**-**	**182**	**121,6%**	**80**	**53,6%**	**25**	**-**	**616,7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 652	150	(313)	(8,6%)	211	5,8%	-	-	182	121,6%	80	53,6%	25	-	616,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**23 912**	**-**	**-**	**713**	**-**	**-**	**-**	**13 002**	**54,4%**	**13 715**	**57,4%**	**1 329**	**26,8%**	**878,3%**
Community and Social Services	-	22 856	-	-	-	-	-	-	13 002	56,9%	13 002	56,9%	-	-	(100,0%)
Sport And Recreation	-	1 055	-	-	713	-	-	-	-	-	713	67,6%	1 329	26,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 041**	**9 986**	**-**	**-**	**3 530**	**32,0%**	**3 634**	**36,4%**	**1 379**	**13,8%**	**8 542**	**85,5%**	**3 169**	**103,7%**	**(56,5%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 041	9 986	-	-	3 530	32,0%	3 634	36,4%	1 379	13,8%	8 542	85,5%	3 169	103,7%	(56,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 406**	**3 406**	**-**	**-**	**64**	**1,9%**	**-**	**-**	**2 682**	**78,7%**	**2 745**	**80,6%**	**-**	**-**	**(100,0%)**
Energy sources	3 406	3 406	-	-	64	1,9%	-	-	2 682	78,7%	2 745	80,6%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**22 723**	**11,0%**	**104 413**	**50,7%**	**(10 810)**	**35,6%**	**(310,2%)**
Property rates	16 664	18 096	(4 542)	(27,3%)	(4 460)	(26,8%)	(883)	(4,9%)	(4 496)	(24,8%)	(14 381)	(79,5%)	-	39,4%	(100,0%)
Service charges	78 723	76 333	(23 525)	(29,9%)	(26 735)	(34,0%)	(2 927)	(3,8%)	(9 280)	(12,2%)	(62 468)	(81,8%)	-	31,6%	(100,0%)
Other revenue	16 719	17 795	(3 262)	(19,5%)	(3 173)	(19,0%)	(1 596)	(9,0%)	(1 287)	(7,2%)	(9 318)	(52,4%)	(2 356)	48,5%	(45,4%)
Transfers and Subsidies - Operational	57 908	59 506	54 956	94,9%	57 653	99,6%	74 925	125,9%	37 972	63,8%	225 506	379,0%	(8 454)	37,3%	(549,2%)
Transfers and Subsidies - Capital	15 696	33 646	(1 100)	(7,0%)	(10 270)	(65,4%)	(22 945)	(68,2%)	-	-	(34 315)	(102,0%)	-	29,6%	-
Interest	590	590	(282)	(47,9%)	(105)	(17,8%)	(39)	(6,6%)	(186)	(31,5%)	(612)	(103,8%)	0	10,4%	(224 206,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(164 358)**	**(163 705)**	**15 586**	**(9,5%)**	**21 326**	**(13,0%)**	**14 484**	**(8,8%)**	**40 577**	**(24,8%)**	**91 973**	**(56,2%)**	**(935)**	**61,6%**	**(4 439,7%)**
Suppliers and employees	(164 358)	(143 985)	15 586	(9,5%)	21 326	(13,0%)	14 484	(10,1%)	40 577	(28,2%)	91 973	(63,9%)	(935)	63,3%	(4 439,7%)
Finance charges	-	(19 720)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	21 943	42 261	37 832	172,4%	34 236	156,0%	61 019	144,4%	63 299	149,8%	196 386	464,7%	(11 745)	(26,4%)	(639,0%)
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	(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%	63 299	4 135,0%	196 162	12 814,1%	(11 745)	(1 740,6%)	(639,0%)
Cash/cash equivalents at the year begin:	4 952	2 304	-	-	37 832	763,9%	74 148	3 218,2%	135 167	5 866,5%	-	-	(39 939)	40,1%	(438,4%)
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%	199 906	5 212,8%	199 906	5 212,8%	(60 436)	(1 220,4%)	(430,8%)

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	1 605	92,3%	-	-	-	-	133	7,7%	1 738	1,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 741	3,2%	(56)	(,1%)	871	1,6%	52 692	95,4%	55 247	31,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	967	2,9%	(2)	-	463	1,4%	31 738	95,7%	33 167	18,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	1,1%	-	-	9	,7%	1 145	98,2%	1 167	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(3)	16,1%	-	-	(15)	83,9%	(18)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 159	4,9%	(856)	(1,0%)	783	,9%	80 913	95,2%	84 998	48,2%	-	-	-	-
Total By Income Source	**8 484**	**4,8%**	**(917)**	**(,5%)**	**2 126**	**1,2%**	**166 606**	**94,5%**	**176 299**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 484	4,8%	(917)	(,5%)	2 126	1,2%	166 606	94,5%	176 299	100,0%	-	-	-	-
Total By Customer Group	**8 484**	**4,8%**	**(917)**	**(,5%)**	**2 126**	**1,2%**	**166 606**	**94,5%**	**176 299**	**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	27 683	4,3%	5 503	,8%	8 819	1,4%	606 876	93,5%	648 881	98,3%
Auditor-General	37	1,8%	-	-	19	,9%	1 974	97,2%	2 030	,3%
Other	7 135	79,4%	(741)	(8,3%)	27	,3%	2 564	28,5%	8 985	1,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**34 855**	**5,3%**	**4 762**	**,7%**	**8 865**	**1,3%**	**611 415**	**92,7%**	**659 896**	**100,0%**

Contact Details

Municipal Manager	Dr Elphas Dladla	033 263 1221
Chief Financial Officer	Mr Ntando Duma	033 263 7734

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**3 612**	**5,0%**	**45 737**	**63,2%**	**2 378**	**95,2%**	**51,9%**
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%	26	23,8%	101	93,3%	25	83,8%	2,5%
Sale of Goods and Rendering of Services	66	91	1	2,1%	8	11,6%	0	,4%	5	5,2%	14	15,5%	15	204,3%	(69,3%)
Agency services	190	240	60	31,8%	80	42,1%	133	55,6%	26	10,8%	300	124,8%	(110)	97,5%	(123,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(3)	-	(100,0%)
Interest earned from Current and Non Current Assets	3 700	650	273	7,4%	75	2,0%	4	,6%	27	4,2%	378	58,2%	772	73,8%	(96,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	899	899	122	13,6%	279	31,1%	190	21,1%	93	10,3%	685	76,1%	237	107,7%	(60,9%)
Licence and permits	50	80	11	21,9%	14	27,3%	25	31,1%	30	37,3%	79	99,2%	2	59,8%	1 645,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	70	70	110	157,0%	140	200,6%	20	29,1%	-	-	271	386,7%	6	47,0%	(100,0%)
Non-Exchange Revenue															
Property rates	10 647	10 647	5 052	47,5%	2 111	19,8%	2 078	19,5%	2 111	19,8%	11 352	106,6%	1 930	93,7%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30	487	-	-	-	-	-	-	27	5,5%	27	5,5%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 277	57 277	23 874	41,7%	6 351	11,1%	1 038	1,8%	1 268	2,2%	32 531	56,8%	(500)	95,9%	(353,6%)
Interest	310	310	(0)	-	-	-	-	-	-	-	(0)	-	3	65,4%	(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%**	**6 979**	**9,7%**	**73 218**	**102,1%**	**14 118**	**99,8%**	**(50,6%)**
Employee related costs	42 617	42 617	12 431	29,2%	14 924	35,0%	13 161	30,9%	4 432	10,4%	44 948	105,5%	7 537	108,9%	(41,2%)
Remuneration of councillors	4 637	4 637	1 123	24,2%	1 304	28,1%	1 154	24,9%	385	8,3%	3 965	85,5%	746	93,9%	(48,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	8	-	8	-	7	-	23,0%
Debt impairment	3 018	3 018	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 269	10 269	-	-	5 385	52,4%	-	-	-	-	5 385	52,4%	-	45,0%	-
Interest	-	-	1	-	177	-	121	-	97	-	396	-	4	120,0%	2 409,0%
Contracted services	4 922	4 432	2 956	60,1%	3 786	76,9%	1 705	38,5%	650	14,7%	9 097	205,3%	1 499	127,7%	(56,6%)
Transfers and subsidies	1 200	1 200	376	31,3%	801	66,7%	373	31,1%	192	16,0%	1 742	145,2%	781	135,8%	(75,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	6 652	5 509	3 043	45,7%	1 463	22,0%	1 872	34,0%	1 214	22,0%	7 592	137,8%	3 522	109,1%	(65,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1	-	84	-	-	-	-	-	84	-	22	-	(100,0%)
Surplus/(Deficit)	**31**	**677**	**9 596**	**-**	**(18 839)**	**-**	**(14 870)**	**-**	**(3 367)**	**-**	**(27 480)**	**-**	**(11 740)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	29 740	29 740	24 262	81,6%	6 852	23,0%	6 130	20,6%	4 993	16,8%	42 237	142,0%	12 876	38,8%	(61,2%)
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)**		**1 626**		**15 195**		**1 136**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**29 771**	**30 417**	**34 068**		**(11 758)**		**(8 741)**		**1 626**		**15 195**		**1 136**		
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)**		**1 626**		**15 195**		**1 136**		
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)**		**1 626**		**15 195**		**1 136**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**3 588**	**12,5%**	**37 685**	**131,6%**	**7 735**	**37,2%**	**(53,6%)**
National Government	28 540	28 540	22 257	78,0%	6 838	24,0%	4 436	15,5%	3 588	12,6%	37 118	130,1%	7 028	33,5%	(49,0%)
Provincial Government	1 200	-	-	-	-	-	-	-	-	-	-	-	115	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	439	-	-	-	439	-	404	-	(100,0%)
Transfers recognised - capital	**29 740**	**28 540**	**22 257**	**74,8%**	**6 838**	**23,0%**	**4 875**	**17,1%**	**3 588**	**12,6%**	**37 557**	**131,6%**	**7 547**	**36,2%**	**(52,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	100	128	128,4%	-	-	-	-	-	-	128	128,4%	189	95,0%	(100,0%)
Capital Expenditure Functional	**29 840**	**28 640**	**22 385**	**75,0%**	**6 838**	**22,9%**	**4 875**	**17,0%**	**3 588**	**12,5%**	**37 685**	**131,6%**	**7 332**	**36,5%**	**(51,1%)**
Municipal governance and administration	**1 300**	**100**	**26**	**2,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**26**	**25,9%**	**189**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	24	-	(100,0%)
Finance and administration	1 300	100	26	2,0%	-	-	-	-	-	-	26	25,9%	165	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**102**	**-**	**-**	**-**	**650**	**-**	**-**	**-**	**752**	**-**	**230**	**250,3%**	**(100,0%)**
Community and Social Services	-	-	102	-	-	-	-	-	-	-	102	-	115	77,6%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	650	-	-	-	650	-	115	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 540**	**28 540**	**22 257**	**78,0%**	**6 838**	**24,0%**	**3 787**	**13,3%**	**3 588**	**12,6%**	**36 468**	**127,8%**	**6 913**	**32,5%**	**(48,1%)**
Planning and Development	-	-	210	-	253	-	(454)	-	-	-	8	-	515	-	(100,0%)
Road Transport	28 540	28 540	22 047	77,2%	6 585	23,1%	4 241	14,9%	3 588	12,6%	36 460	127,8%	6 398	30,7%	(43,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**439**	**-**	**-**	**-**	**439**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**46**	**-**	**59 100**	**52,6%**	**(79 098)**	**,3%**	**(100,1%)**
Property rates	-	9 053	19	-	22	-	28	,3%	53	,6%	122	1,4%	20	-	170,4%
Service charges	24	24	2	8,2%	1	4,2%	4	16,7%	7	30,8%	15	60,0%	3	-	137,1%
Other revenue	8 830	14 379	308	3,5%	526	6,0%	399	2,8%	186	1,3%	1 420	9,9%	160	709,9%	16,4%
Transfers and Subsidies - Operational	47 091	57 277	13 114	27,8%	8 055	17,1%	144	,3%	(228)	(,4%)	21 085	36,8%	(34 492)	29,3%	(99,3%)
Transfers and Subsidies - Capital	30 940	30 940	20 548	66,4%	2 834	9,2%	12 711	41,1%	-	-	36 092	116,7%	(45 564)	(38,4%)	(100,0%)
Interest	3 700	650	271	7,3%	77	2,1%	(10)	(1,5%)	28	4,3%	366	56,3%	776	143,8%	(96,4%)
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%**	**46**	**,1%**	**79 468**	**210,3%**	**(79 098)**	**3,8%**	**(100,1%)**
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%**	**46**	**,1%**	**79 468**	**202,4%**	**(79 098)**	**24,6%**	**(100,1%)**
Cash/cash equivalents at the year begin:	-	-	-	-	63 682	-	77 415	-	90 691	-	-	-	81 081	-	11,9%
Cash/cash equivalents at the year end:	**(39 945)**	**39 257**	**52 413**	**(131,2%)**	**77 415**	**(193,8%)**	**90 691**	**231,0%**	**90 737**	**231,1%**	**90 737**	**231,1%**	**1 984**	**18,5%**	**4 473,5%**

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	-	-	-	-	-	-	143	100,0%	143	,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 083	5,3%	(14)	(,1%)	477	2,3%	18 772	92,4%	20 317	89,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	6,1%	-	-	8	2,6%	280	91,3%	307	1,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	7,2%	-	-	21	3,4%	544	89,4%	609	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 150	100,0%	1 150	5,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	192	100,0%	192	,8%	-	-	-	-
Total By Income Source	**1 145**	**5,0%**	**(14)**	**(,1%)**	**506**	**2,2%**	**21 081**	**92,8%**	**22 718**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	144	2,4%	(1)	-	62	1,0%	5 898	96,6%	6 103	26,9%	-	-	-	-
Commercial	101	5,9%	(3)	(,2%)	52	3,0%	1 565	91,3%	1 715	7,5%	-	-	-	-
Households	99	7,9%	-	-	41	3,3%	1 109	88,8%	1 249	5,5%	-	-	-	-
Other	801	5,9%	(11)	(,1%)	352	2,6%	12 509	91,6%	13 651	60,1%	-	-	-	-
Total By Customer Group	**1 145**	**5,0%**	**(14)**	**(,1%)**	**506**	**2,2%**	**21 081**	**92,8%**	**22 718**	**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	(88)	100,0%	-	-	-	-	(0)	-	(88)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(88)**	**100,0%**	**-**	**-**	**-**	**-**	**(0)**	**-**	**(88)**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**1 818 722**	**20,3%**	**8 223 098**	**91,7%**	**1 194 887**	**79,5%**	**52,2%**
Exchange Revenue															
Service charges - Electricity	4 297 825	4 224 358	926 873	21,6%	837 038	19,5%	817 473	19,4%	855 935	20,3%	3 437 319	81,4%	448 588	66,6%	90,8%
Service charges - Water	1 009 760	1 009 760	308 058	30,5%	262 302	26,0%	254 690	25,2%	158 463	15,7%	983 512	97,4%	165 456	85,4%	(4,2%)
Service charges - Waste Water Management	220 725	220 725	74 303	33,7%	48 539	22,0%	61 263	27,8%	60 814	27,6%	244 918	111,0%	38 799	95,9%	56,7%
Service charges - Waste Management	155 391	155 391	36 423	23,4%	36 229	23,3%	44 532	28,7%	41 794	26,9%	158 977	102,3%	25 726	88,3%	62,5%
Sale of Goods and Rendering of Services	42 043	42 043	3 574	8,5%	4 782	11,4%	3 065	7,3%	3 632	8,6%	15 053	35,8%	3 808	34,3%	(4,6%)
Agency services	765	765	968	126,6%	526	68,7%	1 461	191,1%	458	59,9%	3 414	446,3%	1 138	482,9%	(59,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	230 682	230 682	64 316	27,9%	101 866	44,2%	105 290	45,6%	116 621	50,6%	388 094	168,2%	89 948	146,9%	29,7%
Interest earned from Current and Non Current Assets	19 135	19 135	8 195	42,8%	5 409	28,3%	6 010	31,4%	12 607	65,9%	32 221	168,4%	14 923	244,4%	(15,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	113 962	113 962	7 472	6,6%	7 910	6,9%	9 504	8,3%	8 163	7,2%	33 050	29,0%	8 971	33,2%	(9,0%)
Licence and permits	2 547	2 547	508	20,0%	608	23,9%	582	22,9%	429	16,8%	2 127	83,5%	368	82,0%	16,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	204 124	204 124	23 190	11,4%	12 232	6,0%	14 616	7,2%	4 181	2,0%	54 218	26,6%	1 097	27,5%	281,2%
Non-Exchange Revenue															
Property rates	1 649 353	1 649 352	448 827	27,2%	442 840	26,8%	382 841	23,2%	419 094	25,4%	1 693 601	102,7%	327 836	89,5%	27,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 687	11 687	3 674	31,4%	2 951	25,3%	8 934	76,4%	3 804	32,6%	19 364	165,7%	19 333	225,0%	(80,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	946 343	1 026 395	357 125	37,7%	332 782	35,2%	247 731	24,1%	80 204	7,8%	1 017 842	99,2%	21 272	96,4%	277,0%
Interest	59 562	59 562	29 898	50,2%	27 266	45,8%	32 982	55,4%	33 518	56,3%	123 665	207,6%	27 624	192,6%	21,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	1 697	-	(4 979)	-	8 469	-	5 187	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	10 536	-	10 536	-	-	-	(100,0%)
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%**	**1 686 980**	**21,4%**	**7 155 446**	**90,9%**	**1 884 184**	**89,5%**	**(10,5%)**
Employee related costs	1 847 017	1 772 841	383 824	20,8%	444 507	24,1%	380 592	21,5%	388 558	21,9%	1 597 480	90,1%	374 129	90,9%	3,9%
Remuneration of councillors	66 462	66 462	14 263	21,5%	14 356	21,6%	16 586	25,0%	13 160	19,8%	58 365	87,8%	14 254	100,9%	(7,7%)
Bulk purchases - electricity	3 145 119	3 145 119	1 134 908	36,1%	531 744	16,9%	594 651	18,9%	449 665	14,3%	2 710 967	86,2%	720 856	100,0%	(37,6%)
Inventory consumed	993 409	755 385	278 453	28,0%	284 429	28,6%	290 692	38,5%	314 527	41,6%	1 168 102	154,6%	260 054	101,5%	20,9%
Debt impairment	636 000	636 000	-	-	-	-	6 736	1,1%	1 146	,2%	7 883	1,2%	3 377	2,4%	(66,1%)
Depreciation and amortisation	362 179	362 179	97 824	27,0%	98 728	27,3%	104 578	28,9%	32 909	9,1%	334 039	92,2%	109 619	82,8%	(70,0%)
Interest	42 825	37 825	5 184	12,1%	4 738	11,1%	32 737	86,5%	16 656	44,0%	59 316	156,8%	(86 741)	(73,2%)	(119,2%)
Contracted services	1 023 282	817 090	100 325	9,8%	262 078	25,6%	233 484	28,6%	358 460	43,9%	954 346	116,8%	376 215	103,6%	(4,7%)
Transfers and subsidies	69 670	69 670	13 000	18,7%	13 081	18,8%	13 781	19,8%	13 728	19,7%	53 589	76,9%	11 590	138,4%	18,4%
Irrecoverable debts written off	-	-	4 525	-	884	-	602	-	2 018	-	8 029	-	16 709	-	(87,9%)
Operational costs	194 308	207 870	28 616	14,7%	43 625	22,5%	35 097	16,9%	93 784	45,1%	201 122	96,8%	86 800	106,4%	8,0%
Losses on disposal of Assets	-	-	-	-	-	-	197	-	89	-	286	-	5 621	-	(98,4%)
Other Losses	-	-	(675)	-	402	-	(86)	-	2 281	-	1 923	-	(8 300)	-	(127,5%)
Surplus/(Deficit)	**583 632**	**1 100 048**	**233 157**	**-**	**426 405**	**-**	**276 347**	**-**	**131 742**	**-**	**1 067 652**	**-**	**(689 296)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	456 975	488 696	39 933	8,7%	121 407	26,6%	21 660	4,4%	174 325	35,7%	357 324	73,1%	76 888	72,6%	126,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	(509 383)	-	-	-	746	-	(508 637)	-	199	-	275,4%
Surplus/(Deficit) after capital transfers and contributions	**1 040 607**	**1 588 744**	**273 090**		**38 429**		**298 007**		**306 813**		**916 340**		**(612 210)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 040 607**	**1 588 744**	**273 090**		**38 429**		**298 007**		**306 813**		**916 340**		**(612 210)**		
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**		**306 813**		**916 340**		**(612 210)**		
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**		**306 813**		**916 340**		**(612 210)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%)**	**41 299**	**5,2%**	**51 163**	**6,4%**	**(172 717)**	**20,8%**	**(123,9%)**
National Government	325 817	345 980	22 823	7,0%	54 200	16,6%	(139 310)	(40,3%)	9 408	2,7%	(52 879)	(15,3%)	(213 597)	(12,6%)	(104,4%)
Provincial Government	131 158	131 946	7 113	5,4%	26 430	20,2%	20 532	15,6%	20 223	15,3%	74 297	56,3%	(34 106)	17,7%	(159,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**456 975**	**477 926**	**29 936**	**6,6%**	**80 630**	**17,6%**	**(118 778)**	**(24,9%)**	**29 631**	**6,2%**	**21 418**	**4,5%**	**(247 703)**	**1,0%**	**(112,0%)**
Borrowing	234 316	206 616	1 199	,5%	9 551	4,1%	3 530	1,7%	4 056	2,0%	18 336	8,9%	30 093	32,2%	(86,5%)
Internally generated funds	132 691	112 507	3 797	2,9%	-	-	-	-	7 612	6,8%	11 409	10,1%	44 893	82,8%	(83,0%)
Capital Expenditure Functional	**823 982**	**797 049**	**77 767**	**9,4%**	**205 039**	**24,9%**	**76 254**	**9,6%**	**298 622**	**37,5%**	**657 682**	**82,5%**	**152 738**	**70,1%**	**95,5%**
Municipal governance and administration	**310 625**	**32 448**	**2 505**	**,8%**	**38 667**	**12,4%**	**9 106**	**28,1%**	**55 324**	**170,5%**	**105 603**	**325,4%**	**93 044**	**201,9%**	**(40,5%)**
Executive and Council	270 625	7 650	1 557	,6%	16 832	6,2%	6 648	86,9%	48 983	640,3%	74 021	967,6%	79 487	567,9%	(38,4%)
Finance and administration	40 000	24 798	948	2,4%	21 901	54,8%	2 458	9,9%	6 341	25,6%	31 648	127,6%	13 571	65,9%	(53,3%)
Internal audit	-	-	-	-	(66)	-	(0)	-	-	-	(67)	-	(14)	-	(100,0%)
Community and Public Safety	**170 611**	**149 294**	**11 933**	**7,0%**	**33 825**	**19,8%**	**15 755**	**10,6%**	**74 288**	**49,8%**	**135 801**	**91,0%**	**62 735**	**70,4%**	**18,4%**
Community and Social Services	24 845	16 970	(13)	(,1%)	2 387	9,6%	(2 595)	(15,3%)	15 320	90,3%	15 099	89,0%	28 781	141,7%	(46,8%)
Sport And Recreation	11 933	12 166	2 222	18,6%	4 724	39,6%	843	6,9%	7 361	60,5%	15 150	124,5%	2 338	55,4%	214,9%
Public Safety	4 260	2 100	190	4,4%	21	,5%	(2 136)	(101,7%)	4 048	192,8%	2 123	101,1%	4 984	138,3%	(18,8%)
Housing	129 574	118 058	9 534	7,4%	26 692	20,6%	19 643	16,6%	47 559	40,3%	103 428	87,6%	26 632	51,5%	78,6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**124 414**	**183 682**	**37 941**	**30,5%**	**58 110**	**46,7%**	**53 876**	**29,3%**	**162 034**	**88,2%**	**311 962**	**169,8%**	**(55 867)**	**61,9%**	**(390,0%)**
Planning and Development	23 450	36 591	619	2,6%	9 455	40,3%	3 128	8,5%	7 745	21,2%	20 947	57,2%	(90 500)	(9,8%)	(108,6%)
Road Transport	100 964	147 091	37 322	37,0%	48 644	48,2%	50 702	34,5%	154 289	104,9%	290 956	197,8%	34 528	180,2%	346,9%
Environmental Protection	-	-	(0)	-	11	-	47	-	-	-	58	-	105	-	(100,0%)
Trading Services	**215 482**	**428 774**	**25 389**	**11,8%**	**74 446**	**34,5%**	**(1 918)**	**(,4%)**	**4 052**	**,9%**	**101 968**	**23,8%**	**43 214**	**45,8%**	**(90,6%)**
Energy sources	8 000	238 758	-	-	(1 443)	(18,0%)	(17)	-	-	-	(1 460)	(,6%)	-	5,6%	-
Water Management	100 375	80 258	14 178	14,1%	45 036	44,9%	(1 314)	(1,6%)	(26 186)	(32,6%)	31 714	39,5%	27 484	68,2%	(195,3%)
Waste Water Management	97 047	102 698	8 721	9,0%	26 163	27,0%	(207)	(,2%)	13 150	12,8%	47 827	46,6%	24 602	104,0%	(46,6%)
Waste Management	10 060	7 060	2 489	24,7%	4 689	46,6%	(380)	(5,4%)	17 089	242,0%	23 888	338,4%	(8 872)	(7,0%)	(292,6%)
Other	**2 850**	**2 850**	**(1)**	**-**	**(9)**	**(,3%)**	**(565)**	**(19,8%)**	**2 924**	**102,6%**	**2 350**	**82,4%**	**9 613**	**272,9%**	**(69,6%)**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**(105 979)**	**(1,3%)**	**(5 147 241)**	**(60,7%)**	**(158 076)**	**(,5%)**	**(33,0%)**
Property rates	1 484 417	1 484 417	(36 511)	(2,5%)	84 232	5,7%	(6 360)	(,4%)	59 676	4,0%	101 037	6,8%	61 415	(4,7%)	(2,8%)
Service charges	4 717 472	4 717 472	1 070	-	5 221	,1%	1 248	-	(4 793)	(,1%)	2 745	,1%	(6 285)	-	(23,7%)
Other revenue	765 832	765 832	124 826	16,3%	715 918	93,5%	24 490	3,2%	(12 245)	(1,6%)	852 989	111,4%	(82 200)	(3,3%)	(85,1%)
Transfers and Subsidies - Operational	946 343	1 008 752	25 622	2,7%	11 596	1,2%	16 834	1,7%	(29 982)	(3,0%)	24 070	2,4%	(30 674)	1,3%	(2,3%)
Transfers and Subsidies - Capital	456 975	477 926	86 915	19,0%	(15 804)	(3,5%)	63 202	13,2%	(118 635)	(24,8%)	15 677	3,3%	(100 332)	9,7%	18,2%
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%)**	**18 449**	**(,2%)**	**104 755**	**(1,4%)**	**18 382**	**(2,9%)**	**,4%**
Suppliers and employees	(7 709 596)	(7 584 599)	37 519	(,5%)	(6 553)	,1%	55 339	(,7%)	18 449	(,2%)	104 755	(1,4%)	18 382	(2,9%)	,4%
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%**	**(87 529)**	**(11,3%)**	**(5 042 486)**	**(649,4%)**	**(139 694)**	**16,4%**	**(37,3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(355)**	**-**	**2 627**	**-**	**(1 115)**	**-**	**(1 157)**	**-**	**0**	**-**	**326**	**-**	**(454,8%)**
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)	-	0	-	326	-	(454,8%)
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%**	**0**	**-**	**326**	**-**	**(454,8%)**
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%**	**(88 686)**	**(64,9%)**	**(5 042 486)**	**(3 687,5%)**	**(139 368)**	**56,6%**	**(36,4%)**
Cash/cash equivalents at the year begin:	301 783	495 993	-	-	239 087	79,2%	(5 107 437)	(1 029,7%)	(4 953 799)	(998,8%)	-	-	262 970	(8,7%)	(1 983,8%)
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%)**	**(5 042 486)**	**(796,9%)**	**(5 042 486)**	**(796,9%)**	**123 602**	**15,3%**	**(4 179,6%)**

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	155 327	4,6%	47 873	1,4%	48 922	1,5%	3 099 678	92,5%	3 351 800	38,6%	-	-	24 209 316	722,3%
Trade and Other Receivables from Exchange Transactions - Electricity	397 667	44,5%	13 273	1,5%	12 683	1,4%	469 475	52,6%	893 098	10,3%	-	-	1 840 068	206,0%
Receivables from Non-exchange Transactions - Property Rates	169 614	11,7%	31 299	2,2%	31 193	2,2%	1 216 506	84,0%	1 448 612	16,7%	-	-	8 662 339	598,0%
Receivables from Exchange Transactions - Waste Water Management	32 410	6,6%	7 410	1,5%	7 409	1,5%	442 072	90,3%	489 301	5,6%	-	-	3 458 424	706,8%
Receivables from Exchange Transactions - Waste Management	18 518	6,9%	4 680	1,7%	4 569	1,7%	241 177	89,7%	268 945	3,1%	-	-	1 890 590	703,0%
Receivables from Exchange Transactions - Property Rental Debtors	3 796	5,4%	1 020	1,4%	1 116	1,6%	64 468	91,6%	70 400	,8%	-	-	546 336	776,0%
Interest on Arrear Debtor Accounts	110 962	5,6%	40 802	2,0%	43 681	2,2%	1 797 115	90,2%	1 992 560	23,0%	-	-	11 013 066	552,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	621	,4%	130	,1%	223	,1%	162 318	99,4%	163 292	1,9%	-	-	1 929 747	1 181,8%
Total By Income Source	**888 915**	**10,2%**	**146 487**	**1,7%**	**149 797**	**1,7%**	**7 492 809**	**86,3%**	**8 678 008**	**100,0%**	**-**	**-**	**53 549 886**	**617,1%**
Debtors Age Analysis By Customer Group														
Organs of State	97 593	38,4%	7 122	2,8%	7 780	3,1%	141 928	55,8%	254 423	2,9%	-	-	794 990	312,5%
Commercial	393 388	26,4%	27 631	1,9%	29 282	2,0%	1 037 075	69,7%	1 487 376	17,1%	-	-	6 354 633	427,2%
Households	397 933	5,7%	111 734	1,6%	112 735	1,6%	6 313 805	91,0%	6 936 208	79,9%	-	-	46 400 262	669,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**888 915**	**10,2%**	**146 487**	**1,7%**	**149 797**	**1,7%**	**7 492 809**	**86,3%**	**8 678 008**	**100,0%**	**-**	**-**	**53 549 886**	**617,1%**

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	624 882	33,2%	156 618	8,3%	227 455	12,1%	875 558	46,5%	1 884 513	57,3%
Bulk Water	329 484	29,0%	(32 558)	(2,9%)	10 841	1,0%	827 495	72,9%	1 135 262	34,5%
PAYE deductions	(77)	-	8	-	8	-	61	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	249 290	92,8%	7 232	2,7%	1 667	,6%	10 387	3,9%	268 575	8,2%
Auditor-General	960	100,0%	-	-	-	-	-	-	960	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 204 539**	**36,6%**	**131 299**	**4,0%**	**239 970**	**7,3%**	**1 713 502**	**52,1%**	**3 289 311**	**100,0%**

Contact Details

Municipal Manager	Mr Simon Felani Mndebele	033 392 2002
Chief Financial Officer	Mrs Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**151 400**	**151 502**	**50 307**	**33,2%**	**53 246**	**35,2%**	**34 267**	**22,6%**	**13 115**	**8,7%**	**150 935**	**99,6%**	**120 040**	**97,7%**	**(89,1%)**
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%	168	24,5%	616	89,9%	158	96,4%	6,4%
Sale of Goods and Rendering of Services	561	681	295	52,6%	261	46,6%	48	7,1%	40	5,8%	644	94,6%	60	227,6%	(34,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 224	3 690	741	23,0%	275	8,5%	164	4,4%	2 386	64,7%	3 566	96,6%	3 135	150,5%	(23,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	316	165	42	13,4%	31	9,8%	47	28,6%	37	22,5%	158	95,6%	28	253,3%	33,7%
Licence and permits	8 351	7 404	1 613	19,3%	1 918	23,0%	1 883	25,4%	1 798	24,3%	7 214	97,4%	2 089	96,7%	(13,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	384	814	416	108,3%	249	64,7%	36	4,4%	20	2,5%	720	88,5%	47	60,7%	(57,5%)
Non-Exchange Revenue															
Property rates	31 877	31 877	7 889	24,7%	7 889	24,7%	7 889	24,7%	8 265	25,9%	31 930	100,2%	6 279	99,2%	31,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	0	18,9%	0	10,3%	0	15,7%	0	8,6%	1	53,5%	0	70,1%	(43,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	105 999	106 184	39 198	37,0%	42 455	40,1%	24 032	22,6%	401	,4%	106 085	99,9%	108 243	96,3%	(99,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**157 981**	**177 368**	**48 043**	**30,4%**	**49 591**	**31,4%**	**35 451**	**20,0%**	**34 227**	**19,3%**	**167 310**	**94,3%**	**132 623**	**94,8%**	**(74,2%)**
Employee related costs	59 635	59 635	13 399	22,5%	16 375	27,5%	14 124	23,7%	16 156	27,1%	60 053	100,7%	13 109	107,9%	23,2%
Remuneration of councillors	7 622	7 622	1 619	21,2%	1 625	21,3%	1 890	24,8%	1 653	21,7%	6 787	89,0%	1 631	93,0%	1,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 038	6 840	1 736	28,8%	1 798	29,8%	2 703	39,5%	612	8,9%	6 849	100,1%	2 113	107,2%	(71,1%)
Debt impairment	4 700	4 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 830	14 755	3 898	33,0%	4 011	33,9%	3 295	22,3%	3 409	23,1%	14 614	99,0%	1 775	81,5%	92,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	40 726	51 430	21 018	51,6%	15 333	37,6%	6 053	11,8%	4 639	9,0%	47 043	91,5%	86 265	81,9%	(94,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	20 144	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	890	-	266	-	1 156	-	-	-	(100,0%)
Operational costs	27 430	32 385	6 373	23,2%	10 448	38,1%	6 496	20,1%	7 491	23,1%	30 808	95,1%	7 586	104,4%	(1,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 581)**	**(25 866)**	**2 265**	**-**	**3 655**	**-**	**(1 184)**	**-**	**(21 112)**	**-**	**(16 375)**	**-**	**(12 583)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	18 159	18 159	4 102	22,6%	4 026	22,2%	4 100	22,6%	5 932	32,7%	18 159	100,0%	3 063	100,0%	93,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 578**	**(7 707)**	**6 367**		**7 681**		**2 916**		**(15 180)**		**1 784**		**(9 520)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**11 578**	**(7 707)**	**6 367**		**7 681**		**2 916**		**(15 180)**		**1 784**		**(9 520)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 578**	**(7 707)**	**6 367**		**7 681**		**2 916**		**(15 180)**		**1 784**		**(9 520)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 578**	**(7 707)**	**6 367**		**7 681**		**2 916**		**(15 180)**		**1 784**		**(9 520)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**9 389**	**35,9%**	**27 665**	**105,7%**	**5 462**	**88,7%**	**71,9%**
National Government	18 159	18 159	3 567	19,6%	3 501	19,3%	3 702	20,4%	6 616	36,4%	17 385	95,7%	4 424	98,9%	49,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 159**	**18 159**	**3 567**	**19,6%**	**3 501**	**19,3%**	**3 702**	**20,4%**	**6 616**	**36,4%**	**17 385**	**95,7%**	**4 424**	**98,9%**	**49,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 700	8 025	744	20,1%	3 140	84,9%	3 622	45,1%	2 773	34,5%	10 280	128,1%	1 038	70,5%	167,2%
Capital Expenditure Functional	**21 859**	**26 184**	**4 311**	**19,7%**	**6 641**	**30,4%**	**7 324**	**28,0%**	**9 389**	**35,9%**	**27 665**	**105,7%**	**5 462**	**88,7%**	**71,9%**
Municipal governance and administration	**3 550**	**1 990**	**658**	**18,5%**	**184**	**5,2%**	**2 219**	**111,5%**	**2 491**	**125,2%**	**5 552**	**279,0%**	**445**	**67,8%**	**459,2%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 550	1 990	658	18,5%	184	5,2%	2 219	111,5%	2 491	125,2%	5 552	279,0%	445	67,8%	459,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 377**	**16 377**	**1 972**	**12,0%**	**3 181**	**19,4%**	**3 464**	**21,2%**	**3 209**	**19,6%**	**11 826**	**72,2%**	**592**	**1 979,2%**	**442,0%**
Community and Social Services	16 227	16 227	1 886	11,6%	3 181	19,6%	3 437	21,2%	1 072	6,6%	9 576	59,0%	592	-	81,0%
Sport And Recreation	-	-	-	-	-	-	-	-	2 138	-	2 138	-	-	-	(100,0%)
Public Safety	150	150	87	57,7%	-	-	27	17,9%	-	-	113	75,5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 932**	**7 817**	**1 681**	**87,0%**	**3 276**	**169,6%**	**1 641**	**21,0%**	**3 689**	**47,2%**	**10 287**	**131,6%**	**4 424**	**84,9%**	**(16,6%)**
Planning and Development	-	-	-	-	-	-	-	-	1 401	-	1 401	-	-	-	(100,0%)
Road Transport	1 932	7 817	1 681	87,0%	3 276	169,6%	1 641	21,0%	2 288	29,3%	8 886	113,7%	4 424	84,9%	(48,3%)
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		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**164 775**	**164 400**	**95 651**	**58,0%**	**143 736**	**87,2%**	**103 833**	**63,2%**	**63 563**	**38,7%**	**406 783**	**247,4%**	**(18 974)**	**11,3%**	**(435,0%)**
Property rates	30 283	30 283	8 360	27,6%	7 249	23,9%	13 564	44,8%	10 688	35,3%	39 861	131,6%	5 606	79,2%	90,7%
Service charges	749	651	149	19,9%	217	29,0%	430	66,0%	288	44,2%	1 084	166,5%	133	74,6%	116,1%
Other revenue	9 585	9 123	1 656	17,3%	1 950	20,3%	1 931	21,2%	1 836	20,1%	7 372	80,8%	2 117	4 369,8%	(13,3%)
Transfers and Subsidies - Operational	105 999	106 184	79 278	74,8%	113 895	107,4%	76 803	72,3%	48 323	45,5%	318 299	299,8%	(30 000)	1,0%	(261,1%)
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%)	-
Interest	-	-	760	-	451	-	210	-	2 428	-	3 849	-	3 170	127,5%	(23,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(144 738)**	**(160 024)**	**(38)**	**-**	**(72)**	**-**	**(71)**	**-**	**(77)**	**-**	**(257)**	**,2%**	**-**	**-**	**(100,0%)**
Suppliers and employees	(144 738)	(160 024)	(38)	-	(72)	-	(71)	-	(77)	-	(257)	,2%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	20 037	4 376	95 613	477,2%	143 664	717,0%	103 763	2 371,1%	63 486	1 450,7%	406 526	9 289,4%	(18 974)	2 173,4%	(434,6%)
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	(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)	(25 585)	95 613	(1 874,4%)	143 664	(2 816,4%)	103 763	(405,6%)	63 486	(248,1%)	406 526	(1 588,9%)	(18 974)	(109,8%)	(434,6%)
Cash/cash equivalents at the year begin:	47 911	36 774	(176)	(,4%)	95 734	199,8%	239 278	650,7%	343 103	933,0%	(176)	(,5%)	106 765	,2%	221,4%
Cash/cash equivalents at the year end:	42 810	11 189	95 476	223,0%	239 282	558,9%	343 081	3 066,3%	406 370	3 631,9%	406 370	3 631,9%	68 025	367,6%	497,4%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 096	10,9%	(25)	(,1%)	1 012	2,7%	32 457	86,5%	37 539	82,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	83	11,2%	(0)	(,1%)	23	3,1%	632	85,8%	736	1,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 453	100,0%	7 453	16,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	,1%	3	99,9%	3	-	-	-	-	-
Total By Income Source	4 179	9,1%	(25)	(,1%)	1 034	2,3%	40 545	88,7%	45 732	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	80	7,5%	(1)	(,1%)	29	2,7%	947	89,8%	1 055	2,3%	-	-	-	-
Commercial	2 129	12,1%	(15)	(,1%)	345	2,0%	15 198	86,1%	17 656	38,6%	-	-	-	-
Households	514	7,9%	(9)	(,1%)	172	2,6%	5 841	89,6%	6 518	14,3%	-	-	-	-
Other	1 457	7,1%	-	-	488	2,4%	18 559	90,5%	20 503	44,8%	-	-	-	-
Total By Customer Group	4 179	9,1%	(25)	(,1%)	1 034	2,3%	40 545	88,7%	45 732	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	31	6,1%	431	84,2%	-	-	50	9,7%	512	94,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(201)	(709,8%)	-	-	-	-	229	809,8%	28	5,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(170)	(31,5%)	431	79,8%	-	-	279	51,7%	540	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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**150 764**	**150 220**	**65 417**	**43,4%**	**41 719**	**27,7%**	**34 228**	**22,8%**	**8 722**	**5,8%**	**150 086**	**99,9%**	**14 093**	**90,0%**	**(38,1%)**
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%	179	16,6%	987	91,5%	252	89,4%	(28,8%)
Sale of Goods and Rendering of Services	3 571	502	68	1,9%	118	3,3%	193	38,4%	124	24,6%	503	100,2%	7 059	87,3%	(98,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	144	24	14	9,6%	-	-	-	-	-	-	14	58,3%	36	101,8%	(100,0%)
Interest earned from Receivables	299	487	110	36,7%	124	41,4%	129	26,5%	90	18,4%	452	92,8%	74	97,6%	21,0%
Interest earned from Current and Non Current Assets	3 602	3 519	831	23,1%	667	18,5%	738	21,0%	636	18,1%	2 873	81,6%	386	79,6%	64,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	910	1 009	219	24,1%	253	27,8%	864	85,6%	(116)	(11,5%)	1 220	120,8%	325	82,0%	(135,7%)
Licence and permits	13	37	9	73,7%	9	66,7%	6	16,4%	4	11,5%	28	76,6%	3	89,2%	53,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	945	1 211	140	14,8%	218	23,1%	195	16,1%	109	9,0%	662	54,7%	164	111,5%	(33,2%)
Non-Exchange Revenue															
Property rates	28 889	28 889	19 463	67,4%	3 617	12,5%	4 211	14,6%	2 110	7,3%	29 400	101,8%	2 759	101,5%	(23,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 376	30	222	9,3%	1	-	(216)	(714,0%)	1	2,9%	8	25,1%	1 215	79,0%	(99,9%)
Licences or permits	2 723	2 729	622	22,8%	578	21,2%	779	28,6%	708	25,9%	2 687	98,4%	457	84,8%	55,1%
Transfer and subsidies - Operational	106 214	108 075	42 999	40,5%	35 151	33,1%	26 290	24,3%	2 243	2,1%	106 684	98,7%	1 364	97,0%	64,5%
Interest	-	2 629	452	-	714	-	768	29,2%	1 211	46,1%	3 145	119,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	1 423	-	1 423	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**172 981**	**175 901**	**38 175**	**22,1%**	**43 647**	**25,2%**	**38 953**	**22,1%**	**71 523**	**40,7%**	**192 298**	**109,3%**	**45 193**	**95,5%**	**58,3%**
Employee related costs	73 130	78 721	17 798	24,3%	21 812	29,8%	18 462	23,5%	18 987	24,1%	77 060	97,9%	17 508	102,4%	8,5%
Remuneration of councillors	7 219	6 719	1 496	20,7%	1 853	25,7%	1 532	22,8%	1 641	24,4%	6 522	97,1%	1 487	95,2%	10,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 704	4 487	838	22,6%	818	22,1%	1 070	23,8%	953	21,2%	3 678	82,0%	1 103	91,1%	(13,7%)
Debt impairment	6 782	6 782	1 681	24,8%	1 623	23,9%	107	1,6%	200	3,0%	3 611	53,2%	592	79,3%	(66,2%)
Depreciation and amortisation	20 456	20 456	4 276	20,9%	4 290	21,0%	4 240	20,7%	34 105	166,7%	46 911	229,3%	4 595	85,2%	642,3%
Interest	421	1 110	5	1,2%	4	,9%	2	,2%	1	,1%	12	1,1%	6	8,3%	(86,5%)
Contracted services	35 552	34 356	7 341	20,6%	5 301	14,9%	8 457	24,6%	10 838	31,5%	31 938	93,0%	14 789	94,8%	(26,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	124	87,1%	(100,0%)
Irrecoverable debts written off	-	119	-	-	-	-	-	-	119	100,0%	119	100,0%	-	-	(100,0%)
Operational costs	25 718	23 152	4 740	18,4%	7 947	30,9%	5 082	22,0%	4 678	20,2%	22 448	97,0%	4 989	93,2%	(6,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22 217)**	**(25 681)**	**27 242**	**-**	**(1 928)**	**-**	**(4 725)**	**-**	**(62 801)**	**-**	**(42 212)**	**-**	**(31 100)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	22 125	23 225	6 167	27,9%	7 648	34,6%	3 000	12,9%	6 429	27,7%	23 244	100,1%	5 191	100,1%	23,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(92)**	**(2 456)**	**33 410**		**5 720**		**(1 725)**		**(56 372)**		**(18 968)**		**(25 910)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(92)**	**(2 456)**	**33 410**		**5 720**		**(1 725)**		**(56 372)**		**(18 968)**		**(25 910)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(92)**	**(2 456)**	**33 410**		**5 720**		**(1 725)**		**(56 372)**		**(18 968)**		**(25 910)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(92)**	**(2 456)**	**33 410**		**5 720**		**(1 725)**		**(56 372)**		**(18 968)**		**(25 910)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**5 835**	**24,7%**	**20 373**	**86,3%**	**5 726**	**82,3%**	**1,9%**
National Government	19 925	19 925	5 363	26,9%	5 425	27,2%	1 880	9,4%	5 134	25,8%	17 802	89,3%	4 180	83,1%	22,8%
Provincial Government	2 288	3 388	-	-	1 226	53,6%	453	13,4%	604	17,8%	2 283	67,4%	348	-	73,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 214**	**23 314**	**5 363**	**24,1%**	**6 651**	**29,9%**	**2 333**	**10,0%**	**5 738**	**24,6%**	**20 085**	**86,1%**	**4 528**	**84,7%**	**26,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	289	97	-	95	-	-	-	96	33,3%	288	99,8%	1 198	71,4%	(92,0%)
Capital Expenditure Functional	**24 090**	**44 731**	**5 582**	**23,2%**	**7 055**	**29,3%**	**3 510**	**7,8%**	**6 374**	**14,2%**	**22 520**	**50,3%**	**5 854**	**82,8%**	**8,9%**
Municipal governance and administration	**1 473**	**20 804**	**14**	**1,0%**	**215**	**14,6%**	**1 141**	**5,5%**	**578**	**2,8%**	**1 947**	**9,4%**	**802**	**76,4%**	**(28,0%)**
Executive and Council	425	550	-	-	150	35,3%	45	8,2%	319	57,9%	513	93,4%	824	97,2%	(61,3%)
Finance and administration	1 048	20 254	14	1,3%	65	6,2%	1 096	5,4%	259	1,3%	1 434	7,1%	(22)	68,0%	(1 301,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**238**	**253**	**104**	**43,6%**	**-**	**-**	**19**	**7,5%**	**34**	**13,4%**	**157**	**62,0%**	**32**	**53,4%**	**6,2%**
Community and Social Services	88	103	-	-	-	-	19	18,4%	34	32,9%	53	51,3%	32	53,4%	6,2%
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%**	**5 762**	**24,3%**	**20 416**	**86,2%**	**5 020**	**83,8%**	**14,8%**
Planning and Development	2 290	3 486	-	-	1 310	57,2%	449	12,9%	603	17,3%	2 362	67,8%	128	579,7%	370,6%
Road Transport	20 089	20 188	5 464	27,2%	5 531	27,5%	1 901	9,4%	5 159	25,6%	18 054	89,4%	4 892	83,3%	5,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**174 311**	**176 604**	**116 291**	**66,7%**	**93 674**	**53,7%**	**19 446**	**11,0%**	**12 937**	**7,3%**	**242 347**	**137,2%**	**59 053**	**163,7%**	**(78,1%)**
Property rates	26 549	24 204	1 355	5,1%	9 540	35,9%	6 441	26,6%	6 541	27,0%	23 875	98,6%	16 159	169,2%	(59,5%)
Service charges	969	969	147	15,2%	298	30,8%	215	22,2%	194	20,0%	855	88,2%	242	111,5%	(19,8%)
Other revenue	11 443	11 768	33 801	295,4%	17 253	150,8%	619	5,3%	4 837	41,1%	56 511	480,2%	13 473	163,7%	(64,1%)
Transfers and Subsidies - Operational	106 416	108 162	59 248	55,7%	49 092	46,1%	7 291	6,7%	120	,1%	115 751	107,0%	15 745	159,0%	(99,2%)
Transfers and Subsidies - Capital	25 230	25 225	21 333	84,6%	16 904	67,0%	4 065	16,1%	-	-	42 302	167,7%	13 201	198,2%	(100,0%)
Interest	3 703	6 277	407	11,0%	586	15,8%	815	13,0%	1 245	19,8%	3 052	48,6%	233	18,5%	434,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(138 271)**	**(144 034)**	**(15 284)**	**11,1%**	**(14 751)**	**10,7%**	**(17 418)**	**12,1%**	**(17 560)**	**12,2%**	**(65 013)**	**45,1%**	**(17 352)**	**46,5%**	**1,2%**
Suppliers and employees	(137 850)	(142 924)	(15 284)	11,1%	(14 751)	10,7%	(17 418)	12,2%	(17 560)	12,3%	(65 013)	45,5%	(17 352)	46,6%	1,2%
Finance charges	(421)	(1 110)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**36 039**	**32 570**	**101 007**	**280,3%**	**78 922**	**219,0%**	**2 027**	**6,2%**	**(4 623)**	**(14,2%)**	**177 334**	**544,5%**	**41 701**	**650,5%**	**(111,1%)**
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	**(23 519)**	**(24 908)**	**(5 699)**	**24,2%**	**(6 909)**	**29,4%**	**(3 135)**	**12,6%**	**(5 681)**	**22,8%**	**(21 425)**	**86,0%**	**(5 982)**	**84,4%**	**(5,0%)**
Capital assets	(23 519)	(24 908)	(5 699)	24,2%	(6 909)	29,4%	(3 135)	12,6%	(5 681)	22,8%	(21 425)	86,0%	(5 982)	84,4%	(5,0%)
Net Cash from/(used) Investing Activities	**(23 519)**	**(24 908)**	**(5 699)**	**24,2%**	**(6 909)**	**29,4%**	**(3 135)**	**12,6%**	**(5 681)**	**22,8%**	**(21 425)**	**86,0%**	**(5 982)**	**84,4%**	**(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	**12 521**	**7 662**	**95 308**	**761,2%**	**72 013**	**575,1%**	**(1 108)**	**(14,5%)**	**(10 305)**	**(134,5%)**	**155 909**	**2 034,7%**	**35 719**	**2 444,1%**	**(128,8%)**
Cash/cash equivalents at the year begin:	21 594	11 871	11 871	55,0%	107 179	496,3%	179 192	1 509,5%	214 843	1 809,8%	11 871	100,0%	194 714	100,1%	10,3%
Cash/cash equivalents at the year end:	**34 115**	**19 533**	**107 179**	**314,2%**	**179 192**	**525,3%**	**214 843**	**1 099,9%**	**204 539**	**1 047,1%**	**204 539**	**1 047,1%**	**230 433**	**840,9%**	**(11,2%)**

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	658	1,9%	732	2,1%	619	1,7%	33 423	94,3%	35 431	65,8%	(311)	(,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	125	4,3%	66	2,3%	61	2,1%	2 657	91,4%	2 908	5,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	299	1,9%	284	1,8%	278	1,8%	14 587	94,4%	15 447	28,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	34,7%	-	-	-	-	29	65,3%	44	,1%	(50)	(112,9%)	-	-
Total By Income Source	**1 097**	**2,0%**	**1 081**	**2,0%**	**957**	**1,8%**	**50 695**	**94,2%**	**53 830**	**100,0%**	**(361)**	**(,7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	114	,9%	72	,6%	47	,4%	12 484	98,2%	12 717	23,6%	(52)	(,4%)	-	-
Commercial	74	15,7%	75	15,8%	51	10,8%	272	57,6%	472	,9%	(18)	(3,9%)	-	-
Households	908	2,2%	935	2,3%	859	2,1%	37 940	93,4%	40 641	75,5%	(291)	(,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 097**	**2,0%**	**1 081**	**2,0%**	**957**	**1,8%**	**50 695**	**94,2%**	**53 830**	**100,0%**	**(361)**	**(,7%)**	**-**	**-**

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	82	100,0%	-	-	-	-	-	-	82	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**82**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**82**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2023/24 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**1 496 646**	**1 470 621**	**482 432**	**32,2%**	**434 803**	**29,1%**	**357 255**	**24,3%**	**116 618**	**7,9%**	**1 391 108**	**94,6%**	**156 570**	**100,1%**	**(25,5%)**
Exchange Revenue															
Service charges - Electricity	-	-	-		-		-		-		-		-		-
Service charges - Water	556 913	479 689	114 788	20,6%	113 130	20,3%	109 601	22,8%	72 472	15,1%	409 991	85,5%	105 106	97,2%	(31,0%)
Service charges - Waste Water Management	62 635	62 635	15 463	24,7%	15 825	25,3%	15 886	25,4%	8 798	14,0%	55 971	89,4%	14 238	104,1%	(38,2%)
Service charges - Waste Management	-	-	-		-		-		-		-		-		-
Sale of Goods and Rendering of Services	-	15	34	-	31	-	(50)	(342,4%)	-	-	15	100,0%	20	-	(100,0%)
Agency services	-	-	-		-		-		-		-		-		-
Interest	-	-	-		-		-		-		-		-		-
Interest earned from Receivables	73 959	90 110	25 213	34,1%	25 796	34,9%	25 615	28,4%	8 886	9,9%	85 510	94,9%	23 183	107,9%	(61,7%)
Interest earned from Current and Non Current Assets	25 713	34 307	10 593	41,2%	7 883	30,7%	6 954	20,3%	6 803	19,8%	32 233	94,0%	11 426	116,5%	(40,5%)
Dividends	-	-	-		-		-		-		-		-		-
Rent on Land	-	-	-		-		-		-		-		-		-
Rental from Fixed Assets	-	-	-		-		-		-		-		-		-
Licence and permits	429	170	-	-	-	-	123	72,2%	35	20,4%	157	92,6%	-	-	(100,0%)
Special rating levies	-	-	-		-		-		-		-		-		-
Operational Revenue	-	-	-		-		-		-		-		-		-
Non-Exchange Revenue															
Property rates	-	-	-		-		-		-		-		-		-
Surcharges and Taxes	-	-	-		-		-		-		-		-		-
Fines, penalties and forfeits	-	-	-		-		-		-		-		-		-
Licences or permits	-	-	-		-		-		-		-		-		-
Transfer and subsidies - Operational	416 545	443 243	316 341	75,9%	272 138	65,3%	199 127	44,9%	(340 828)	(76,9%)	446 779	100,8%	(351 208)	100,1%	(3,0%)
Interest	-	-	-		-		-		-		-		-		-
Fuel Levy	360 452	360 452	-	-	-	-	-	-	360 452	100,0%	360 452	100,0%	353 805	100,0%	1,9%
Operational Revenue	-	-	-		-		-		-		-		-		-
Gains on disposal of Assets	-	-	-		-		-		-		-		-		-
Other Gains	-	-	-		-		-		-		-		-		-
Discontinued Operations	-	-	-		-		-		-		-		-		-
Operating Expenditure	**1 386 036**	**1 454 414**	**276 245**	**19,9%**	**482 275**	**34,8%**	**472 349**	**32,5%**	**561 673**	**38,6%**	**1 792 543**	**123,2%**	**225 471**	**76,8%**	**149,1%**
Employee related costs	365 584	356 444	79 480	21,7%	97 526	26,7%	87 876	24,7%	82 712	23,2%	347 594	97,5%	77 962	99,0%	6,1%
Remuneration of councillors	16 484	16 319	3 764	22,8%	4 621	28,0%	3 972	24,3%	4 002	24,5%	16 359	100,2%	3 924	95,4%	2,0%
Bulk purchases - electricity	-	-	-		-		-		-		-		-		-
Inventory consumed	296 339	265 676	66 371	22,4%	39 836	13,4%	29 166	11,0%	123 529	46,5%	258 902	97,5%	11 188	59,3%	1 004,1%
Debt impairment	167 840	235 000	-	-	199 143	118,7%	-	-	-	-	199 143	84,7%	-	-	-
Depreciation and amortisation	60 943	60 943	15 231	25,0%	15 254	25,0%	15 353	25,2%	15 076	24,7%	60 914	100,0%	13 275	92,3%	13,6%
Interest	15 921	15 921	3 972	24,9%	3 903	24,5%	3 681	23,1%	3 648	22,9%	15 204	95,5%	(7 155)	32,4%	(151,0%)
Contracted services	244 121	262 843	46 058	18,9%	76 904	31,5%	63 329	24,1%	70 278	26,7%	256 570	97,6%	71 358	93,3%	(1,5%)
Transfers and subsidies	12 900	279	12 200	94,6%	500	3,9%	210	75,5%	-	-	12 910	4 630,7%	357	98,1%	(100,0%)
Irrecoverable debts written off	-	-	-		-		520	-	243 761	-	244 280	-	360	-	67 678,5%
Operational costs	100 078	98 174	19 548	19,5%	22 423	22,4%	19 583	19,9%	24 434	24,9%	85 987	87,6%	31 293	94,1%	(21,9%)
Losses on disposal of Assets	-	120	-	-	-	-	120	100,0%	16	13,7%	136	113,7%	39	100,0%	(58,1%)
Other Losses	105 826	142 696	29 621	28,0%	22 165	20,9%	248 539	174,2%	(5 783)	(4,1%)	294 542	206,4%	22 870	112,9%	(125,3%)
Surplus/(Deficit)	**110 610**	**16 207**	**206 187**	**-**	**(47 472)**	**-**	**(115 094)**	**-**	**(445 055)**	**-**	**(401 435)**	**-**	**(68 901)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	196 255	179 310	68 337	34,8%	32 927	16,8%	27 857	15,5%	46 387	25,9%	175 508	97,9%	42 109	99,2%	10,2%
Transfers and subsidies - capital (in-kind)	-	-	-		-		-		-		-		2 793	100,0%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**306 865**	**195 517**	**274 524**		**(14 545)**		**(87 237)**		**(398 669)**		**(225 927)**		**(23 999)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**306 865**	**195 517**	**274 524**		**(14 545)**		**(87 237)**		**(398 669)**		**(225 927)**		**(23 999)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**306 865**	**195 517**	**274 524**		**(14 545)**		**(87 237)**		**(398 669)**		**(225 927)**		**(23 999)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**306 865**	**195 517**	**274 524**		**(14 545)**		**(87 237)**		**(398 669)**		**(225 927)**		**(23 999)**		

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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2023/24 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**184 264**	**136 313**	**37 499**	**20,4%**	**31 312**	**17,0%**	**21 011**	**15,4%**	**233 588**	**171,4%**	**323 409**	**237,3%**	**(79 790)**	**31,2%**	**(392,8%)**
National Government	170 657	128 541	37 109	21,7%	28 632	16,8%	16 164	12,6%	212 497	165,3%	294 402	229,0%	(99 467)	20,7%	(313,6%)
Provincial Government	-	-	-	-	-	-	2 680	-	(2 680)		-	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**170 657**	**128 541**	**37 109**	**21,7%**	**28 632**	**16,8%**	**18 844**	**14,7%**	**209 817**	**163,2%**	**294 402**	**229,0%**	**(99 467)**	**20,7%**	**(310,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 607	7 772	390	2,9%	2 680	19,7%	2 166	27,9%	23 771	305,9%	29 006	373,2%	19 677	86,5%	20,8%
Capital Expenditure Functional	**184 264**	**136 313**	**37 499**	**20,4%**	**31 312**	**17,0%**	**21 011**	**15,4%**	**233 588**	**171,4%**	**323 409**	**237,3%**	**(80 682)**	**31,1%**	**(389,5%)**
Municipal governance and administration	**9 639**	**4 200**	**367**	**3,8%**	**2 583**	**26,8%**	**2 166**	**51,6%**	**1 218**	**29,0%**	**6 335**	**150,8%**	**(299)**	**57,5%**	**(507,7%)**
Executive and Council	-	-	-	-	-	-	-	-	10	-	10	-	-	100,0%	(100,0%)
Finance and administration	9 639	4 200	367	3,8%	2 583	26,8%	2 166	51,6%	1 208	28,8%	6 325	150,6%	(299)	57,3%	(504,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 668**	**1 060**	**-**	**-**	**97**	**3,6%**	**-**	**-**	**702**	**66,2%**	**799**	**75,3%**	**(363)**	**38,6%**	**(293,5%)**
Community and Social Services	2 668	1 060	-	-	60	2,3%	-	-	702	66,2%	762	71,9%	310	47,2%	126,2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	37	-	-	-	-	-	37	-	(673)	34,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**373**	**161,6%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	373	161,6%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**171 957**	**131 053**	**37 131**	**21,6%**	**28 632**	**16,7%**	**18 844**	**14,4%**	**231 667**	**176,8%**	**316 275**	**241,3%**	**(80 394)**	**29,9%**	**(388,2%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	171 957	131 053	37 131	21,6%	28 632	16,7%	18 844	14,4%	231 667	176,8%	316 275	241,3%	(80 394)	29,9%	(388,2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2023/24 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**1 379 335**	**1 376 144**	**1 715 570**	**124,4%**	**1 377 907**	**99,9%**	**1 373 039**	**99,8%**	**485 626**	**35,3%**	**4 952 142**	**359,9%**	**487 995**	**167,0%**	**(,5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	379 877	314 466	4 574	1,2%	7 265	1,9%	9 631	3,1%	6 503	2,1%	27 973	8,9%	4 197	4,3%	55,0%
Other revenue	360 945	360 664	35 048	9,7%	231 523	64,1%	412 486	114,4%	13 397	3,7%	692 454	192,0%	309 571	90,3%	(95,7%)
Transfers and Subsidies - Operational	416 545	443 243	949 970	228,1%	663 297	159,2%	406 762	91,8%	246 140	55,5%	2 266 169	511,3%	141 833	399,6%	73,5%
Transfers and Subsidies - Capital	196 255	179 310	573 678	292,3%	122 897	62,6%	197 158	110,0%	98 753	55,1%	992 486	553,5%	10 000	115,5%	887,5%
Interest	25 713	78 461	152 299	592,3%	352 925	1 372,6%	347 002	442,3%	120 833	154,0%	973 060	1 240,2%	22 394	124,6%	439,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(998 514)**	**(1 261 704)**	**(334 704)**	**33,5%**	**(124 326)**	**12,5%**	**(134 095)**	**10,6%**	**(719 423)**	**57,0%**	**(1 312 547)**	**104,0%**	**(318 212)**	**147,5%**	**126,1%**
Suppliers and employees	(982 593)	(1 245 783)	(326 584)	33,2%	(124 326)	12,7%	(126 294)	10,1%	(719 423)	57,7%	(1 296 626)	104,1%	(336 984)	150,5%	113,5%
Finance charges	(15 921)	(15 921)	(8 120)	51,0%	-	-	(7 801)	49,0%	-	-	(15 921)	100,0%	18 771	(7,9%)	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	380 821	114 440	1 380 866	362,6%	1 253 582	329,2%	1 238 944	1 082,6%	(233 796)	(204,3%)	3 639 595	3 180,3%	169 782	217,7%	(237,7%)
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	(211 903)	(163 440)	-	-	(967)	,5%	-	-	-	-	(967)	,6%	(9 070)	21,2%	(100,0%)
Capital assets	(211 903)	(163 440)	-	-	(967)	,5%	-	-	-	-	(967)	,6%	(9 070)	21,2%	(100,0%)
Net Cash from/(used) Investing Activities	(211 903)	(163 440)	-	-	(967)	,5%	-	-	-	-	(967)	,6%	(9 070)	21,2%	(100,0%)
Cash Flow from Financing Activities															
Receipts	-	-	24	-	50	-	47	-	35	-	156	-	25	-	37,5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	24	-	50	-	47	-	35	-	156	-	25	-	37,5%
Payments	(15 160)	(15 160)	(7 421)	49,0%	-	-	(7 739)	51,1%	-	-	(15 161)	100,0%	27 851	-	(100,0%)
Repayment of borrowing	(15 160)	(15 160)	(7 421)	49,0%	-	-	(7 739)	51,1%	-	-	(15 161)	100,0%	27 851	-	(100,0%)
Net Cash from/(used) Financing Activities	(15 160)	(15 160)	(7 397)	48,8%	50	(,3%)	(7 692)	50,7%	35	(,2%)	(15 005)	99,0%	27 877	-	(99,9%)
Net Increase/(Decrease) in cash held	153 757	(64 160)	1 373 469	893,3%	1 252 664	814,7%	1 231 252	(1 919,0%)	(233 762)	364,3%	3 623 624	(5 647,8%)	188 589	621,5%	(224,0%)
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%	3 857 406	1 690,2%	(10 561)	(4,6%)	869 893	-	343,4%
Cash/cash equivalents at the year end:	453 567	164 067	1 373 465	302,8%	2 626 131	579,0%	3 857 406	2 351,1%	3 623 630	2 208,6%	3 623 630	2 208,6%	1 058 464	237,3%	242,3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	81 352	8,8%	64	-	26 370	2,8%	820 420	88,4%	928 207	69,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 241	9,0%	(67)	(,1%)	3 699	3,3%	99 338	87,7%	113 212	8,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(91)	100,0%	(91)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(323)	100,0%	(323)	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 965	1,7%	64	-	10 156	3,4%	282 680	94,9%	297 865	22,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(224)	(6,5%)	(61)	(1,8%)	(24)	(,7%)	3 750	109,0%	3 441	,3%	-	-	-	-
Total By Income Source	**96 334**	**7,2%**	**1**	**-**	**40 202**	**3,0%**	**1 205 774**	**89,8%**	**1 342 311**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 231	11,5%	9	-	1 236	2,3%	46 624	86,2%	54 099	4,0%	-	-	-	-
Commercial	7 781	17,8%	4	-	2 340	5,4%	33 480	76,8%	43 606	3,2%	-	-	-	-
Households	69 340	6,4%	(77)	-	29 764	2,8%	979 601	90,8%	1 078 628	80,4%	-	-	-	-
Other	12 983	7,8%	65	-	6 862	4,1%	146 068	88,0%	165 978	12,4%	-	-	-	-
Total By Customer Group	**96 334**	**7,2%**	**1**	**-**	**40 202**	**3,0%**	**1 205 774**	**89,8%**	**1 342 311**	**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	181	100,0%	-	-	-	-	-	-	181	9,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 811	100,0%	-	-	-	-	-	-	1 811	90,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 993**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 993**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**12 961**	**5,6%**	**233 002**	**100,8%**	**11 517**	**99,8%**	**12,5%**
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%	491	24,4%	1 965	97,6%	477	91,6%	3,0%
Sale of Goods and Rendering of Services	6 424	6 428	232	3,6%	206	3,2%	5 732	89,2%	268	4,2%	6 438	100,1%	(1 712)	94,6%	(115,6%)
Agency services	1 876	1 267	555	29,6%	295	15,7%	440	34,8%	621	49,0%	1 911	150,9%	420	99,4%	48,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	736	736	248	33,6%	264	35,9%	281	38,2%	297	40,4%	1 091	148,2%	235	113,3%	26,5%
Interest earned from Current and Non Current Assets	5 077	5 077	1 449	28,5%	1 287	25,4%	818	16,1%	553	10,9%	4 107	80,9%	1 269	114,5%	(56,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	953	968	291	30,6%	340	35,7%	301	31,1%	(101)	(10,4%)	831	85,9%	423	157,7%	(123,8%)
Licence and permits	2 126	1 804	482	22,7%	570	26,8%	422	23,4%	422	23,4%	1 896	105,1%	509	96,9%	(17,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8	84	4	55,6%	48	595,5%	24	28,1%	5	5,8%	81	96,5%	2	103,0%	215,0%
Non-Exchange Revenue															
Property rates	30 201	30 201	7 591	25,1%	7 665	25,4%	7 669	25,4%	7 743	25,6%	30 668	101,5%	6 809	91,4%	13,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	429	127	45	10,5%	26	6,0%	52	40,9%	59	46,2%	181	142,5%	47	79,3%	23,9%
Licences or permits	237	289	92	38,8%	96	40,3%	123	42,5%	96	33,1%	406	140,6%	99	126,4%	(3,8%)
Transfer and subsidies - Operational	174 844	174 844	73 433	42,0%	58 106	33,2%	42 848	24,5%	572	,3%	174 959	100,1%	883	100,3%	(35,2%)
Interest	7 339	7 339	2 142	29,2%	2 170	29,6%	2 220	30,2%	1 935	26,4%	8 467	115,4%	2 056	106,6%	(5,9%)
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%**	**81 962**	**29,2%**	**289 875**	**103,1%**	**53 973**	**94,4%**	**51,9%**
Employee related costs	132 906	142 817	34 175	25,7%	34 894	26,3%	35 872	25,1%	33 984	23,8%	138 925	97,3%	31 668	101,7%	7,3%
Remuneration of councillors	12 552	12 432	2 914	23,2%	2 914	23,2%	3 457	27,8%	2 992	24,1%	12 277	98,8%	2 909	98,2%	2,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 365	2 276	512	21,7%	577	24,4%	441	19,4%	60	2,6%	1 590	69,9%	379	112,0%	(84,2%)
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%	6 094	15,4%	30 919	78,4%	-	57,3%	(100,0%)
Interest	2 497	1 217	-	-	-	-	-	-	718	59,0%	718	59,0%	-	-	(100,0%)
Contracted services	24 739	39 602	11 889	48,1%	13 002	52,6%	8 621	21,8%	6 142	15,5%	39 654	100,1%	11 468	115,5%	(46,4%)
Transfers and subsidies	236	236	64	27,1%	54	22,9%	59	25,0%	61	26,0%	238	101,0%	59	109,3%	4,1%
Irrecoverable debts written off	210	210	125	59,8%	165	78,9%	195	93,1%	23 400	11 153,3%	23 886	11 385,0%	133	253,0%	17 502,8%
Operational costs	27 495	33 435	9 237	33,6%	11 105	40,4%	9 079	27,2%	8 512	25,5%	37 932	113,4%	8 592	114,0%	(,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	(1 234)	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 681)**	**(49 992)**	**28 136**	**-**	**(11 524)**	**-**	**(4 484)**	**-**	**(69 001)**	**-**	**(56 874)**	**-**	**(42 456)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	51 547	53 047	27 904	54,1%	18 837	36,5%	5 925	11,2%	381	,7%	53 047	100,0%	36 313	100,0%	(99,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**31 866**	**3 055**	**56 040**		**7 313**		**1 441**		**(68 620)**		**(3 827)**		**(6 143)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**31 866**	**3 055**	**56 040**		**7 313**		**1 441**		**(68 620)**		**(3 827)**		**(6 143)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**31 866**	**3 055**	**56 040**		**7 313**		**1 441**		**(68 620)**		**(3 827)**		**(6 143)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**31 866**	**3 055**	**56 040**		**7 313**		**1 441**		**(68 620)**		**(3 827)**		**(6 143)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**66 997**	**87 073**	**(68 584)**	**(102,4%)**	**14 587**	**21,8%**	**50 562**	**58,1%**	**20 525**	**23,6%**	**17 089**	**19,6%**	**22 126**	**87,9%**	**(7,2%)**
National Government	44 823	46 128	(6 827)	(15,2%)	14 201	31,7%	49 573	107,5%	(15 956)	(34,6%)	40 991	88,9%	28 435	99,2%	(156,1%)
Provincial Government	-	-	(3 623)	-	-	-	-	-	-	-	(3 623)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	591	-	(100,0%)
Transfers recognised - capital	**44 823**	**46 128**	**(10 450)**	**(23,3%)**	**14 201**	**31,7%**	**49 573**	**107,5%**	**(15 956)**	**(34,6%)**	**37 367**	**81,0%**	**29 026**	**98,5%**	**(155,0%)**
Borrowing	21 739	21 739	-	-	-	-	-	-	17 348	79,8%	17 348	79,8%	-	-	(100,0%)
Internally generated funds	435	19 206	(58 134)	(13 370,8%)	386	88,8%	989	5,1%	19 133	99,6%	(37 626)	(195,9%)	(6 900)	(598,1%)	(377,3%)
Capital Expenditure Functional	**66 997**	**87 073**	**(68 584)**	**(102,4%)**	**14 587**	**21,8%**	**50 562**	**58,1%**	**20 525**	**23,6%**	**17 089**	**19,6%**	**22 126**	**87,9%**	**(7,2%)**
Municipal governance and administration	**21 739**	**22 565**	**(20 664)**	**(95,1%)**	**386**	**1,8%**	**(115)**	**(,5%)**	**17 348**	**76,9%**	**(3 045)**	**(13,5%)**	**(6 900)**	**(843,8%)**	**(351,4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	21 739	22 565	(20 664)	(95,1%)	386	1,8%	(115)	(,5%)	17 348	76,9%	(3 045)	(13,5%)	(6 900)	(843,8%)	(351,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**(6 355)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 355)**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	(819)	-	-	-	-	-	-	-	(819)	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	(5 535)	-	-	-	-	-	-	-	(5 535)	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45 258**	**64 509**	**(35 863)**	**(79,2%)**	**14 201**	**31,4%**	**50 490**	**78,3%**	**3 149**	**4,9%**	**31 976**	**49,6%**	**29 026**	**98,5%**	**(89,2%)**
Planning and Development	45 258	64 509	(35 276)	(77,9%)	14 201	31,4%	50 490	78,3%	3 149	4,9%	32 563	50,5%	29 026	98,5%	(89,2%)
Road Transport	-	-	(587)	-	-	-	-	-	-	-	(587)	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**(2 078)**	**-**	**-**	**-**	**186**	**-**	**29**	**-**	**(1 863)**	**-**	**-**	**270,8%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(2 078)	-	-	-	186	-	29	-	(1 863)	-	-	270,8%	(100,0%)
Other	**-**	**-**	**(3 623)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(3 623)**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**266 944**	**268 242**	**94 233**	**35,3%**	**14 684**	**5,5%**	**17 694**	**6,6%**	**11 249**	**4,2%**	**137 860**	**51,4%**	**8 029**	**1,9%**	**40,1%**
Property rates	21 745	22 651	6 397	29,4%	8 461	38,9%	6 232	27,5%	5 909	26,1%	26 998	119,2%	6 556	80,5%	(9,9%)
Service charges	255	301	215	84,5%	182	71,6%	223	74,1%	201	66,9%	822	273,1%	196	210,4%	2,5%
Other revenue	6 775	12 322	1 844	27,2%	1 862	27,5%	7 319	59,4%	1 535	12,5%	12 560	101,9%	8	33,3%	19 427,1%
Transfers and Subsidies - Operational	181 545	174 844	61 390	33,8%	-	-	-	-	-	-	61 390	35,1%	-	,1%	-
Transfers and Subsidies - Capital	51 547	53 047	20 000	38,8%	-	-	-	-	-	-	20 000	37,7%	-	(23,2%)	-
Interest	5 077	5 077	4 387	86,4%	4 179	82,3%	3 920	77,2%	3 604	71,0%	16 089	316,9%	1 269	56,7%	184,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(202 613)**	**(235 112)**	**31 210**	**(15,4%)**	**(58 867)**	**29,1%**	**(49 881)**	**21,2%**	**(44 957)**	**19,1%**	**(122 496)**	**52,1%**	**(23 394)**	**38,2%**	**92,2%**
Suppliers and employees	(199 881)	(233 660)	31 210	(15,6%)	(58 867)	29,5%	(49 881)	21,3%	(44 957)	19,2%	(122 496)	52,4%	(23 394)	38,5%	92,2%
Finance charges	(2 497)	(1 217)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**64 331**	**33 130**	**125 443**	**195,0%**	**(44 183)**	**(68,7%)**	**(32 188)**	**(97,2%)**	**(33 708)**	**(101,7%)**	**15 364**	**46,4%**	**(15 365)**	**(126,5%)**	**119,4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 047)**	**(75 134)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(52 047)	(75 134)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(52 047)**	**(75 134)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 139)**	**3 191**	**-**	**-**	**-**	**-**	**-**	**-**	**17 067**	**534,8%**	**17 067**	**534,8%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(4 139)	3 191	-	-	-	-	-	-	17 067	534,8%	17 067	534,8%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**(4 139)**	**3 191**	**-**	**-**	**-**	**-**	**-**	**-**	**17 067**	**534,8%**	**17 067**	**534,8%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**8 145**	**(38 812)**	**125 443**	**1 540,1%**	**(44 183)**	**(542,5%)**	**(32 188)**	**82,9%**	**(16 641)**	**42,9%**	**32 431**	**(83,6%)**	**(15 365)**	**721,4%**	**8,3%**
Cash/cash equivalents at the year begin:	42 585	30 608	(56 695)	(133,1%)	68 748	161,4%	24 561	80,2%	(7 622)	(24,9%)	(56 695)	(185,2%)	(17 153)	-	(55,6%)
Cash/cash equivalents at the year end:	**50 730**	**(8 204)**	**68 748**	**135,5%**	**24 577**	**48,4%**	**(7 622)**	**92,9%**	**(49 348)**	**601,5%**	**(49 348)**	**601,5%**	**(41 484)**	**(126,5%)**	**19,0%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 647	6,1%	(59)	(,1%)	1 490	2,0%	69 842	92,0%	75 919	86,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	327	5,3%	(0)	-	138	2,2%	5 697	92,5%	6 162	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	199	20,5%	-	-	96	9,8%	677	69,7%	972	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 349	100,0%	4 349	5,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	(,8%)	(2)	(,4%)	(1)	(,1%)	389	101,3%	384	,4%	-	-	-	-
Total By Income Source	**5 170**	**5,9%**	**(61)**	**(,1%)**	**1 724**	**2,0%**	**80 954**	**92,2%**	**87 786**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	428	2,4%	(5)	-	213	1,2%	16 987	96,4%	17 623	20,1%	-	-	-	-
Commercial	1 302	10,2%	(1)	-	315	2,5%	11 166	87,4%	12 782	14,6%	-	-	-	-
Households	1 162	5,0%	(24)	(,1%)	406	1,8%	21 504	93,3%	23 048	26,3%	-	-	-	-
Other	2 279	6,6%	(32)	(,1%)	790	2,3%	31 296	91,2%	34 333	39,1%	-	-	-	-
Total By Customer Group	**5 170**	**5,9%**	**(61)**	**(,1%)**	**1 724**	**2,0%**	**80 954**	**92,2%**	**87 786**	**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	4 234	100,0%	(5)	(,1%)	5	,1%	-	-	4 233	87,2%
Auditor-General	18	100,0%	-	-	-	-	-	-	18	,4%
Other	604	100,0%	-	-	-	-	-	-	604	12,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 856**	**100,0%**	**(5)**	**(,1%)**	**5**	**,1%**	**-**	**-**	**4 856**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**122 971**	**15,5%**	**780 976**	**98,7%**	**118 858**	**101,2%**	**3,5%**
Exchange Revenue															
Service charges - Electricity	320 130	320 130	85 671	26,8%	69 690	21,8%	75 509	23,6%	86 008	26,9%	316 878	99,0%	81 520	102,7%	5,5%
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%	2 647	25,3%	10 521	100,4%	2 541	100,5%	4,2%
Sale of Goods and Rendering of Services	475	375	71	14,9%	113	23,7%	191	51,0%	270	72,0%	644	171,9%	124	133,5%	117,4%
Agency services	42	17	7	16,9%	1	3,3%	2	12,7%	1	7,6%	12	70,6%	6	75,5%	(78,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	38 946	36 571	9 557	24,5%	10 538	27,1%	9 508	26,0%	11 233	30,7%	40 836	111,7%	10 290	104,0%	9,2%
Interest earned from Current and Non Current Assets	10 726	8 771	2 813	26,2%	1 697	15,8%	1 631	18,6%	1 246	14,2%	7 388	84,2%	2 453	111,5%	(49,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	707	660	163	23,1%	166	23,5%	165	25,0%	203	30,7%	697	105,6%	159	99,4%	27,2%
Licence and permits	302	401	60	19,7%	108	35,8%	107	26,7%	79	19,7%	354	88,2%	57	98,7%	40,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 801	1 885	373	20,7%	567	31,5%	681	36,1%	449	23,8%	2 070	109,8%	880	124,1%	(49,0%)
Non-Exchange Revenue															
Property rates	131 944	125 825	52 626	39,9%	22 044	16,7%	21 987	17,5%	22 368	17,8%	119 025	94,6%	20 767	95,7%	7,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 050	3 333	386	9,5%	105	2,6%	639	19,2%	94	2,8%	1 225	36,7%	1 513	108,7%	(93,8%)
Licences or permits	1 942	1 977	451	23,2%	363	18,7%	506	25,6%	600	30,4%	1 920	97,2%	542	109,0%	10,8%
Transfer and subsidies - Operational	260 786	260 556	109 030	41,8%	83 396	32,0%	73 806	28,3%	(5 869)	(2,3%)	260 362	99,9%	(7 044)	99,9%	(16,7%)
Interest	14 439	20 322	4 982	34,5%	5 116	35,4%	5 306	26,1%	3 630	17,9%	19 034	93,7%	4 769	114,0%	(23,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	12	-	12	-	281	-	(95,7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**846 295**	**848 772**	**176 830**	**20,9%**	**210 488**	**24,9%**	**130 139**	**15,3%**	**219 453**	**25,9%**	**736 910**	**86,8%**	**205 170**	**84,5%**	**7,0%**
Employee related costs	210 077	209 223	53 270	25,4%	82 736	39,4%	21 469	10,3%	53 518	25,6%	210 993	100,8%	49 767	99,5%	7,5%
Remuneration of councillors	24 266	24 266	4 566	18,8%	5 392	22,2%	4 695	19,3%	4 695	19,3%	19 348	79,7%	4 716	100,1%	(,5%)
Bulk purchases - electricity	272 471	272 471	72 960	26,8%	62 733	23,0%	59 540	21,9%	95 793	35,2%	291 026	106,8%	87 387	110,0%	9,6%
Inventory consumed	30 580	34 022	5 352	17,5%	7 313	23,9%	9 852	29,0%	13 581	39,9%	36 098	106,1%	10 031	117,0%	35,4%
Debt impairment	12 556	22 556	-	-	-	-	-	-	-	-	-	-	1 434	27,4%	(100,0%)
Depreciation and amortisation	136 736	117 351	-	-	-	-	-	-	-	-	-	-	3 917	3,0%	(100,0%)
Interest	6 081	4 248	528	8,7%	282	4,6%	1 583	37,3%	2 659	62,6%	5 051	118,9%	1 026	91,0%	159,2%
Contracted services	94 918	106 169	32 130	33,9%	36 717	38,7%	26 492	25,0%	35 301	33,2%	130 640	123,0%	35 437	107,9%	(,4%)
Transfers and subsidies	400	400	-	-	-	-	371	92,7%	-	-	371	92,7%	-	99,9%	-
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%	13 895	33,4%	43 370	104,2%	11 002	105,2%	26,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	12	-	12	-	454	-	(97,3%)
Surplus/(Deficit)	**(49 528)**	**(57 472)**	**91 970**	**-**	**(13 965)**	**-**	**62 543**	**-**	**(96 481)**	**-**	**44 066**	**-**	**(86 312)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	53 479	54 309	9 581	17,9%	22 827	42,7%	15 548	28,6%	18 841	34,7%	66 798	123,0%	11 395	149,0%	65,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 951**	**(3 163)**	**101 551**		**8 863**		**78 090**		**(77 640)**		**110 864**		**(74 917)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 951**	**(3 163)**	**101 551**		**8 863**		**78 090**		**(77 640)**		**110 864**		**(74 917)**		
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**		**(77 640)**		**110 864**		**(74 917)**		
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**		**(77 640)**		**110 864**		**(74 917)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**17 988**	**36,7%**	**60 760**	**124,0%**	**10 065**	**94,3%**	**78,7%**
National Government	46 504	46 734	8 332	17,9%	19 981	43,0%	13 806	29,5%	16 669	35,7%	58 787	125,8%	9 814	95,7%	69,8%
Provincial Government	-	600	-	-	-	-	-	-	529	88,2%	529	88,2%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 504**	**47 334**	**8 332**	**17,9%**	**19 981**	**43,0%**	**13 806**	**29,2%**	**17 198**	**36,3%**	**59 316**	**125,3%**	**9 814**	**95,3%**	**75,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	1 660	114	8,7%	237	18,2%	303	18,3%	791	47,6%	1 444	87,0%	251	40,7%	214,4%
Capital Expenditure Functional	**47 804**	**48 994**	**8 670**	**18,1%**	**20 217**	**42,3%**	**14 109**	**28,8%**	**17 988**	**36,7%**	**60 984**	**124,5%**	**10 688**	**94,9%**	**68,3%**
Municipal governance and administration	**1 000**	**1 190**	**17**	**1,7%**	**197**	**19,7%**	**298**	**25,1%**	**510**	**42,9%**	**1 023**	**86,0%**	**1 027**	**103,6%**	**(50,3%)**
Executive and Council	100	100	0	,4%	52	52,3%	20	19,7%	19	19,2%	92	91,5%	13	94,1%	47,2%
Finance and administration	900	1 090	17	1,9%	145	16,1%	279	25,6%	491	45,1%	932	85,5%	1 014	104,6%	(51,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**200**	**80**	**79,5%**	**-**	**-**	**-**	**-**	**120**	**60,2%**	**200**	**100,0%**	**(432)**	**(86,8%)**	**(127,9%)**
Community and Social Services	100	200	80	79,5%	-	-	-	-	120	60,2%	200	100,0%	(432)	(86,8%)	(127,9%)
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%**	**13 552**	**36,9%**	**48 505**	**132,2%**	**8 459**	**95,2%**	**60,2%**
Planning and Development	100	100	824	824,4%	2 150	2 150,1%	1 220	1 220,1%	2 575	2 575,2%	6 770	6 769,7%	3 246	89,4%	(20,7%)
Road Transport	36 298	36 598	7 459	20,6%	10 708	29,5%	12 591	34,4%	10 977	30,0%	41 735	114,0%	5 212	102,0%	110,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 305**	**10 905**	**289**	**2,8%**	**7 162**	**69,5%**	**-**	**-**	**3 805**	**34,9%**	**11 256**	**103,2%**	**1 635**	**97,3%**	**132,8%**
Energy sources	10 305	10 305	289	2,8%	7 162	69,5%	-	-	3 276	31,8%	10 727	104,1%	1 635	97,3%	100,4%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	600	-	-	-	-	-	-	529	88,2%	529	88,2%	-	-	(100,0%)
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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**115 961**	**13,9%**	**885 713**	**106,5%**	**97 455**	**103,5%**	**19,0%**
Property rates	108 119	123 912	17 502	16,2%	38 239	35,4%	15 863	12,8%	17 738	14,3%	89 342	72,1%	14 458	98,9%	22,7%
Service charges	327 483	327 483	93 370	28,5%	87 984	26,9%	71 058	21,7%	88 477	27,0%	340 888	104,1%	72 633	103,8%	21,8%
Other revenue	22 520	57 603	116 052	515,3%	1 037	4,6%	7 072	12,3%	6 800	11,8%	130 961	227,4%	4 079	108,1%	66,7%
Transfers and Subsidies - Operational	260 786	260 556	108 113	41,5%	90 643	34,8%	62 165	23,9%	1 270	,5%	262 191	100,6%	4 022	104,3%	(68,4%)
Transfers and Subsidies - Capital	53 479	54 309	16 330	30,5%	11 628	21,7%	27 712	51,0%	600	1,1%	56 270	103,6%	-	101,1%	(100,0%)
Interest	64 242	7 524	2 251	3,5%	1 386	2,2%	1 348	17,9%	1 076	14,3%	6 060	80,5%	2 263	100,2%	(52,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(672 449)**	**(692 419)**	**(169 414)**	**25,2%**	**(135 572)**	**20,2%**	**(117 385)**	**17,0%**	**(147 487)**	**21,3%**	**(569 857)**	**82,3%**	**(131 528)**	**80,4%**	**12,1%**
Suppliers and employees	(665 968)	(687 771)	(169 414)	25,4%	(135 572)	20,4%	(117 385)	17,1%	(147 487)	21,4%	(569 857)	82,9%	(131 528)	80,6%	12,1%
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%**	**(31 526)**	**(22,7%)**	**315 856**	**227,3%**	**(34 074)**	**257,4%**	**(7,5%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 804)**	**(48 994)**	**(11 855)**	**24,8%**	**(22 239)**	**46,5%**	**(14 445)**	**29,5%**	**(17 835)**	**36,4%**	**(66 374)**	**135,5%**	**(12 227)**	**107,7%**	**45,9%**
Capital assets	(47 804)	(48 994)	(11 855)	24,8%	(22 239)	46,5%	(14 445)	29,5%	(17 835)	36,4%	(66 374)	135,5%	(12 227)	107,7%	45,9%
Net Cash from/(used) Investing Activities	**(47 804)**	**(48 994)**	**(11 855)**	**24,8%**	**(22 239)**	**46,5%**	**(14 445)**	**29,5%**	**(17 835)**	**36,4%**	**(66 374)**	**135,5%**	**(12 227)**	**107,7%**	**45,9%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**116 376**	**89 973**	**172 349**	**148,1%**	**73 106**	**62,8%**	**53 388**	**59,3%**	**(49 361)**	**(54,9%)**	**249 482**	**277,3%**	**(46 301)**	**(29 222,6%)**	**6,6%**
Cash/cash equivalents at the year begin:	98 363	72 060	72 060	73,3%	244 409	248,5%	317 515	440,6%	370 902	514,7%	72 060	100,0%	311 089	63,3%	19,2%
Cash/cash equivalents at the year end:	**214 739**	**162 033**	**244 409**	**113,8%**	**317 515**	**147,9%**	**370 902**	**228,9%**	**321 542**	**198,4%**	**321 542**	**198,4%**	**264 789**	**212,0%**	**21,4%**

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	27 779	14,7%	5 475	2,9%	5 265	2,8%	150 642	79,6%	189 161	29,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 357	4,0%	4 675	2,3%	4 275	2,1%	190 236	91,7%	207 542	31,8%	(30)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	1	100,0%	1	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	975	2,2%	776	1,7%	722	1,6%	42 264	94,5%	44 737	6,9%	(3)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 826	3,2%	6 149	2,9%	5 873	2,8%	192 004	91,1%	210 851	32,3%	(76)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	101	14,4%	598	85,6%	698	,1%	1	,1%	-	-
Total By Income Source	**43 937**	**6,7%**	**17 075**	**2,6%**	**16 236**	**2,5%**	**575 744**	**88,2%**	**652 992**	**100,0%**	**(109)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 156	4,9%	3 629	4,3%	3 314	3,9%	73 601	86,9%	84 700	13,0%	-	-	-	-
Commercial	33 304	10,5%	7 792	2,5%	7 711	2,4%	269 085	84,6%	317 892	48,7%	(17)	-	-	-
Households	6 477	2,6%	5 654	2,3%	5 211	2,1%	233 059	93,1%	250 400	38,3%	(92)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**43 937**	**6,7%**	**17 075**	**2,6%**	**16 236**	**2,5%**	**575 744**	**88,2%**	**652 992**	**100,0%**	**(109)**	**-**	**-**	**-**

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	37 840	100,0%	-	-	-	-	-	-	37 840	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**37 840**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**37 840**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**1 468 841**	**1 468 627**	**447 138**	**30,4%**	**239 673**	**16,3%**	**472 656**	**32,2%**	**259 212**	**17,6%**	**1 418 679**	**96,6%**	**241 587**	**98,4%**	**7,3%**
Exchange Revenue															
Service charges - Electricity	598 491	582 612	148 907	24,9%	129 553	21,6%	122 559	21,0%	149 004	25,6%	550 023	94,4%	153 638	100,5%	(3,0%)
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%	5 718	15,8%	35 205	97,0%	5 576	98,2%	2,6%
Sale of Goods and Rendering of Services	15 436	12 055	315	2,0%	515	3,3%	420	3,5%	9 843	81,7%	11 093	92,0%	448	97,3%	2 096,4%
Agency services	3 936	2 700	619	15,7%	727	18,5%	953	35,3%	787	29,1%	3 087	114,3%	770	95,9%	2,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 970	16 628	4 019	31,0%	4 244	32,7%	4 505	27,1%	3 549	21,3%	16 317	98,1%	2 754	100,6%	28,9%
Interest earned from Current and Non Current Assets	39 991	46 989	10 504	26,3%	10 868	27,2%	11 776	25,1%	9 544	20,3%	42 693	90,9%	14 162	134,7%	(32,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 114	3 201	771	24,8%	816	26,2%	869	27,1%	853	26,7%	3 309	103,4%	(278)	135,9%	(407,3%)
Licence and permits	3 900	4 289	901	23,1%	958	24,6%	1 355	31,6%	813	19,0%	4 026	93,9%	945	113,2%	(14,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 762	3 766	1 137	30,2%	209	5,6%	2 592	68,8%	1 867	49,6%	5 804	154,1%	2 838	136,2%	(34,2%)
Non-Exchange Revenue															
Property rates	325 892	322 394	109 033	33,5%	64 266	19,7%	98 985	30,7%	52 279	16,2%	324 564	100,7%	43 850	99,2%	19,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	61 546	15 394	7 953	12,9%	3 679	6,0%	376	2,4%	4 674	30,4%	16 682	108,4%	11 572	90,2%	(59,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	21	-	(100,0%)
Transfer and subsidies - Operational	348 067	356 698	141 875	40,8%	8 717	2,5%	193 654	54,3%	6 098	1,7%	350 344	98,2%	3 972	93,9%	53,5%
Interest	-	52 345	8 734	-	5 881	-	23 995	45,8%	13 679	26,1%	52 289	99,9%	795	-	1 620,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 636	3 363	1 005	27,6%	392	10,8%	1 240	36,9%	505	15,0%	3 141	93,4%	523	88,0%	(3,5%)
Gains on disposal of Assets	-	-	-	-	-	-	102	-	0	-	102	-	-	-	(100,0%)
Other Gains	8 436	9 889	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 468 841**	**1 468 627**	**289 557**	**19,7%**	**313 441**	**21,3%**	**314 520**	**21,4%**	**361 784**	**24,6%**	**1 279 302**	**87,1%**	**372 857**	**85,0%**	**(3,0%)**
Employee related costs	445 223	456 555	96 852	21,8%	112 732	25,3%	107 604	23,6%	106 168	23,3%	423 356	92,7%	92 041	92,5%	15,3%
Remuneration of councillors	34 564	31 702	7 066	20,4%	8 196	23,7%	7 412	23,4%	7 339	23,1%	30 013	94,7%	7 023	92,0%	4,5%
Bulk purchases - electricity	489 749	475 347	120 597	24,6%	99 861	20,4%	87 504	18,4%	93 407	19,7%	401 370	84,4%	87 820	85,4%	6,4%
Inventory consumed	37 301	40 783	7 422	19,9%	11 712	31,4%	7 841	19,2%	9 491	23,3%	36 467	89,4%	9 094	77,7%	4,4%
Debt impairment	100 898	(39 744)	-	-	-	-	33 594	(84,5%)	(33 594)	84,5%	0	-	(2 438)	(2,4%)	1 277,8%
Depreciation and amortisation	97 958	101 284	20 998	21,4%	21 391	21,8%	21 023	20,8%	23 024	22,7%	86 437	85,3%	97 777	163,9%	(76,5%)
Interest	13 255	19 921	59	,4%	20	,1%	77	,4%	(2)	-	154	,8%	17	1,8%	(113,3%)
Contracted services	79 104	107 123	12 047	15,2%	25 988	32,9%	18 641	17,4%	30 261	28,2%	86 937	81,2%	38 636	89,0%	(21,7%)
Transfers and subsidies	4 339	4 889	19	,4%	263	6,1%	3 397	69,5%	834	17,1%	4 514	92,3%	3 732	78,4%	(77,6%)
Irrecoverable debts written off	20 985	120 642	-	-	-	-	4 210	3,5%	96 236	79,8%	100 445	83,3%	19 577	97,9%	391,6%
Operational costs	137 360	142 205	24 495	17,8%	33 278	24,2%	23 040	16,2%	28 619	20,1%	109 432	77,0%	19 578	79,3%	46,2%
Losses on disposal of Assets	6 322	6 322	-	-	-	-	177	2,8%	1	-	177	2,8%	-	-	(100,0%)
Other Losses	1 784	1 597	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(0)**	**(0)**	**157 581**	**-**	**(73 768)**	**-**	**158 136**	**-**	**(102 572)**	**-**	**139 377**	**-**	**(131 269)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	92 378	147 512	23 317	25,2%	28 405	30,7%	18 683	12,7%	28 118	19,1%	98 522	66,8%	45 811	110,7%	(38,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**92 378**	**147 512**	**180 897**		**(45 362)**		**176 818**		**(74 454)**		**237 899**		**(85 458)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**92 378**	**147 512**	**180 897**		**(45 362)**		**176 818**		**(74 454)**		**237 899**		**(85 458)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**92 378**	**147 512**	**180 897**		**(45 362)**		**176 818**		**(74 454)**		**237 899**		**(85 458)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**92 378**	**147 512**	**180 897**		**(45 362)**		**176 818**		**(74 454)**		**237 899**		**(85 458)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**136 473**	**193 275**	**26 141**	**19,2%**	**37 837**	**27,7%**	**21 099**	**10,9%**	**44 442**	**23,0%**	**129 520**	**67,0%**	**52 113**	**78,4%**	**(14,7%)**
National Government	70 256	115 776	20 404	29,0%	24 015	34,2%	8 086	7,0%	22 807	19,7%	75 312	65,0%	16 220	86,1%	40,6%
Provincial Government	10 073	12 664	20	,2%	719	7,1%	8 187	64,6%	2 897	22,9%	11 823	93,4%	11 709	83,4%	(75,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**80 329**	**128 441**	**20 424**	**25,4%**	**24 734**	**30,8%**	**16 274**	**12,7%**	**25 704**	**20,0%**	**87 135**	**67,8%**	**27 929**	**85,5%**	**(8,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 144	64 835	5 717	10,2%	13 104	23,3%	4 826	7,4%	18 739	28,9%	42 385	65,4%	24 184	68,7%	(22,5%)
Capital Expenditure Functional	**136 473**	**193 275**	**26 141**	**19,2%**	**37 837**	**27,7%**	**21 099**	**10,9%**	**44 450**	**23,0%**	**129 528**	**67,0%**	**52 113**	**78,4%**	**(14,7%)**
Municipal governance and administration	**34 712**	**33 812**	**4 085**	**11,8%**	**11 109**	**32,0%**	**4 619**	**13,7%**	**11 046**	**32,7%**	**30 859**	**91,3%**	**13 060**	**81,5%**	**(15,4%)**
Executive and Council	125	825	8	6,4%	24	19,4%	17	2,1%	763	92,4%	812	98,5%	20	34,5%	3 766,1%
Finance and administration	34 587	32 987	4 077	11,8%	11 085	32,0%	4 602	13,9%	10 284	31,2%	30 047	91,1%	12 947	81,7%	(20,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	94	93,8%	(100,0%)
Community and Public Safety	**24 880**	**32 791**	**1 330**	**5,3%**	**3 115**	**12,5%**	**8 432**	**25,7%**	**13 688**	**41,7%**	**26 565**	**81,0%**	**18 884**	**80,1%**	**(27,5%)**
Community and Social Services	3 108	3 233	444	14,3%	1 921	61,8%	171	5,3%	139	4,3%	2 676	82,8%	12 560	88,0%	(98,9%)
Sport And Recreation	21 386	27 078	798	3,7%	1 191	5,6%	8 187	30,2%	11 850	43,8%	22 027	81,3%	5 977	56,4%	98,2%
Public Safety	125	175	68	54,4%	2	1,4%	73	41,8%	41	23,2%	184	104,9%	194	72,4%	(79,1%)
Housing	261	2 304	20	7,7%	-	-	-	-	1 659	72,0%	1 679	72,9%	153	10,3%	984,1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**47 219**	**75 124**	**11 070**	**23,4%**	**17 665**	**37,4%**	**3 398**	**4,5%**	**12 433**	**16,6%**	**44 567**	**59,3%**	**2 373**	**76,5%**	**423,9%**
Planning and Development	449	544	30	6,8%	125	27,9%	11	2,1%	169	31,1%	336	61,8%	336	54,7%	(49,7%)
Road Transport	46 770	74 580	11 039	23,6%	17 540	37,5%	3 387	4,5%	12 264	16,4%	44 231	59,3%	2 037	78,1%	502,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 610**	**51 487**	**9 657**	**32,6%**	**5 948**	**20,1%**	**4 650**	**9,0%**	**7 230**	**14,0%**	**27 485**	**53,4%**	**17 775**	**75,3%**	**(59,3%)**
Energy sources	26 001	30 235	8 676	33,4%	3 749	14,4%	1 359	4,5%	4 933	16,3%	18 716	61,9%	8 048	77,5%	(38,7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 609	18 281	981	37,6%	2 199	84,3%	3 291	18,0%	903	4,9%	7 373	40,3%	9 728	79,0%	(90,7%)
Waste Management	1 000	2 971	-	-	-	-	-	-	1 395	47,0%	1 395	47,0%	-	-	(100,0%)
Other	**52**	**61**	**-**	**-**	**-**	**-**	**-**	**-**	**52**	**85,2%**	**52**	**85,2%**	**20**	**97,9%**	**162,6%**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**1 619 101**	**1 690 689**	**515 781**	**31,9%**	**455 071**	**28,1%**	**408 048**	**24,1%**	**274 209**	**16,2%**	**1 653 109**	**97,8%**	**277 953**	**111,6%**	**(1,3%)**
Property rates	208 571	239 158	36 979	17,7%	52 341	25,1%	30 866	12,9%	35 736	14,9%	155 921	65,2%	28 063	98,3%	27,3%
Service charges	705 129	687 827	197 567	28,0%	237 946	33,7%	180 580	26,3%	204 873	29,8%	820 967	119,4%	201 948	141,4%	1,4%
Other revenue	123 606	103 542	72 568	58,7%	88 922	71,9%	(103 553)	(100,0%)	2 927	2,8%	60 865	58,8%	11 129	(97,9%)	(73,7%)
Transfers and Subsidies - Operational	443 267	458 194	166 222	37,5%	33 866	7,6%	211 590	46,2%	20 445	4,5%	432 123	94,3%	22 924	117,0%	(10,8%)
Transfers and Subsidies - Capital	92 378	147 512	36 836	39,9%	32 350	35,0%	77 253	52,4%	200	,1%	146 639	99,4%	-	92,9%	(100,0%)
Interest	46 151	54 457	5 609	12,2%	9 646	20,9%	11 312	20,8%	10 027	18,4%	36 593	67,2%	13 889	129,9%	(27,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 426 765)**	**(1 461 009)**	**(257 850)**	**18,1%**	**(200 997)**	**14,1%**	**(151 668)**	**10,4%**	**(166 189)**	**11,4%**	**(776 704)**	**53,2%**	**(176 081)**	**55,6%**	**(5,6%)**
Suppliers and employees	(1 422 287)	(1 455 981)	(257 850)	18,1%	(200 997)	14,1%	(151 668)	10,4%	(166 189)	11,4%	(776 704)	53,3%	(176 081)	55,9%	(5,6%)
Finance charges	(140)	(140)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 339)	(4 889)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**192 336**	**229 680**	**257 931**	**134,1%**	**254 074**	**132,1%**	**256 380**	**111,6%**	**108 021**	**47,0%**	**876 405**	**381,6%**	**101 872**	**1 770,2%**	**6,0%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 928**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	2 928	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(150 212)**	**(212 495)**	**(38 435)**	**25,6%**	**(39 733)**	**26,5%**	**(22 074)**	**10,4%**	**(37 210)**	**17,5%**	**(137 452)**	**64,7%**	**(51 244)**	**70,3%**	**(27,4%)**
Capital assets	(150 212)	(212 495)	(38 435)	25,6%	(39 733)	26,5%	(22 074)	10,4%	(37 210)	17,5%	(137 452)	64,7%	(51 244)	70,3%	(27,4%)
Net Cash from/(used) Investing Activities	**(150 212)**	**(212 495)**	**(38 435)**	**25,6%**	**(39 733)**	**26,5%**	**(22 074)**	**10,4%**	**(37 210)**	**17,5%**	**(137 452)**	**64,7%**	**(48 316)**	**68,4%**	**(23,0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(40)**	**-**	**(29)**	**-**	**(13)**	**-**	**17 728**	**-**	**17 646**	**-**	**1 975**	**380,7%**	**797,7%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(40)	-	(29)	-	(13)	-	17 728	-	17 646	-	1 975	380,7%	797,7%
Payments	**(1 201)**	**(1 051)**	**-**	**-**	**(143)**	**11,9%**	**(147)**	**14,0%**	**-**	**-**	**(291)**	**27,7%**	**(242)**	**60,9%**	**(100,0%)**
Repayment of borrowing	(1 201)	(1 051)	-	-	(143)	11,9%	(147)	14,0%	-	-	(291)	27,7%	(242)	60,9%	(100,0%)
Net Cash from/(used) Financing Activities	**(1 201)**	**(1 051)**	**(40)**	**3,3%**	**(173)**	**14,4%**	**(160)**	**15,3%**	**17 728**	**(1 687,4%)**	**17 355**	**(1 651,9%)**	**1 733**	**(332,1%)**	**923,3%**
Net Increase/(Decrease) in cash held	**40 923**	**16 134**	**219 457**	**536,3%**	**214 168**	**523,3%**	**234 145**	**1 451,2%**	**88 538**	**548,8%**	**756 308**	**4 687,6%**	**55 288**	**(382,3%)**	**60,1%**
Cash/cash equivalents at the year begin:	386 835	629 514	560 771	145,0%	779 701	201,6%	993 869	157,9%	1 228 014	195,1%	560 771	89,1%	1 069 306	99,5%	14,8%
Cash/cash equivalents at the year end:	**427 758**	**645 648**	**779 701**	**182,3%**	**993 869**	**232,3%**	**1 228 014**	**190,2%**	**1 316 931**	**204,0%**	**1 316 931**	**204,0%**	**1 124 594**	**301,7%**	**17,1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61 517	44,5%	6 582	4,8%	4 019	2,9%	66 214	47,9%	138 333	12,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 526	2,9%	15 954	2,7%	14 033	2,4%	548 474	92,0%	595 987	52,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 269	1,8%	2 456	3,4%	2 208	3,1%	66 239	91,8%	72 172	6,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 496	3,0%	5 573	2,0%	6 065	2,2%	260 625	92,8%	280 759	24,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 241	4,8%	1 963	4,2%	1 249	2,6%	41 710	88,4%	47 163	4,2%	-	-	-	-
Total By Income Source	**91 049**	**8,0%**	**32 528**	**2,9%**	**27 574**	**2,4%**	**983 263**	**86,7%**	**1 134 414**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	39 960	11,5%	12 556	3,6%	10 569	3,1%	283 356	81,8%	346 440	30,5%	-	-	-	-
Commercial	42 675	13,7%	9 407	3,0%	6 957	2,2%	252 082	81,0%	311 121	27,4%	-	-	-	-
Households	8 414	1,8%	10 565	2,2%	10 048	2,1%	447 825	93,9%	476 852	42,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**91 049**	**8,0%**	**32 528**	**2,9%**	**27 574**	**2,4%**	**983 263**	**86,7%**	**1 134 414**	**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	12 206	99,8%	25	,2%	-	-	-	-	12 231	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 206**	**99,8%**	**25**	**,2%**	**-**	**-**	**-**	**-**	**12 231**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**1 030 991**	**997 490**	**36 131**	**3,5%**	**599 517**	**58,1%**	**207 124**	**20,8%**	**116 761**	**11,7%**	**959 533**	**96,2%**	**71 304**	**98,7%**	**63,8%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	316 389	272 710	19 762	6,2%	64 422	20,4%	61 431	22,5%	91 927	33,7%	237 542	87,1%	46 659	95,5%	97,0%
Service charges - Waste Water Management	18 189	19 132	3 188	17,5%	6 386	35,1%	4 785	25,0%	4 768	24,9%	19 127	100,0%	2 896	91,7%	64,6%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	632	493	81	12,8%	173	27,3%	146	29,6%	198	40,1%	597	121,2%	169	118,3%	17,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	64 535	69 487	10 520	16,3%	23 638	36,6%	19 269	27,7%	15 012	21,6%	68 439	98,5%	12 472	40,4%	20,4%
Interest earned from Current and Non Current Assets	10 482	7 007	1 123	10,7%	1 961	18,7%	1 356	19,4%	2 508	35,8%	6 948	99,2%	1 063	85,6%	135,8%
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%)	110	3,8%	3 160	107,7%	-	120,8%	(100,0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60	626	320	532,5%	45	75,5%	4	,6%	11	1,8%	380	60,6%	45	126 056,8%	(74,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	620 501	625 100	137	-	495 919	79,9%	125 056	20,0%	2 226	,4%	623 339	99,7%	-	99,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	8 000	-	(100,0%)
Operating Expenditure	**967 232**	**1 083 474**	**125 150**	**12,9%**	**235 428**	**24,3%**	**171 064**	**15,8%**	**303 446**	**28,0%**	**835 089**	**77,1%**	**176 422**	**90,8%**	**72,0%**
Employee related costs	363 137	395 959	64 047	17,6%	157 473	43,4%	81 810	20,7%	96 041	24,3%	399 371	100,9%	99 431	103,4%	(3,4%)
Remuneration of councillors	6 155	6 219	990	16,1%	2 032	33,0%	1 689	27,2%	1 573	25,3%	6 284	101,1%	1 537	99,8%	2,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	51 060	86 497	5 952	11,7%	8 948	17,5%	18 597	21,5%	20 257	23,4%	53 753	62,1%	16 575	119,2%	22,2%
Debt impairment	164 658	80 482	-	-	-	-	-	-	-	-	-	-	-	64,6%	-
Depreciation and amortisation	73 910	84 528	20 969	28,4%	21 240	28,7%	20 603	24,4%	21 361	25,3%	84 173	99,6%	8 552	79,4%	149,8%
Interest	-	6 456	-	-	184	-	226	3,5%	397	6,2%	808	12,5%	1 273	365,8%	(68,8%)
Contracted services	171 931	154 212	20 894	12,2%	24 945	14,5%	33 967	22,0%	96 376	62,5%	176 181	114,2%	45 456	102,3%	112,0%
Transfers and subsidies	5 830	0	-	-	-	-	-	-	-	-	-	-	-	59,9%	-
Irrecoverable debts written off	-	80 482	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	130 551	188 638	12 300	9,4%	20 606	15,8%	14 022	7,4%	67 441	35,8%	114 369	60,6%	3 598	74,0%	1 774,6%
Losses on disposal of Assets	-	-	-	-	-	-	150	-	-	-	150	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**63 759**	**(85 984)**	**(89 019)**	**-**	**364 088**	**-**	**36 059**	**-**	**(186 685)**	**-**	**124 444**	**-**	**(105 118)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	291 529	286 073	33 644	11,5%	13 349	4,6%	87 967	30,7%	51 513	18,0%	186 472	65,2%	-	52,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**355 288**	**200 089**	**(55 375)**		**377 437**		**124 026**		**(135 172)**		**310 916**		**(105 118)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**355 288**	**200 089**	**(55 375)**		**377 437**		**124 026**		**(135 172)**		**310 916**		**(105 118)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**355 288**	**200 089**	**(55 375)**		**377 437**		**124 026**		**(135 172)**		**310 916**		**(105 118)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**355 288**	**200 089**	**(55 375)**		**377 437**		**124 026**		**(135 172)**		**310 916**		**(105 118)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**308 529**	**251 427**	**40 092**	**13,0%**	**74 783**	**24,2%**	**29 930**	**11,9%**	**60 323**	**24,0%**	**205 129**	**81,6%**	**45 189**	**66,7%**	**33,5%**
National Government	291 529	248 759	40 092	13,8%	74 744	25,6%	28 880	11,6%	61 299	24,6%	205 016	82,4%	44 507	66,4%	37,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**291 529**	**248 759**	**40 092**	**13,8%**	**74 744**	**25,6%**	**28 880**	**11,6%**	**61 299**	**24,6%**	**205 016**	**82,4%**	**44 507**	**66,4%**	**37,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	2 668	-	-	39	,2%	1 050	39,4%	(976)	(36,6%)	113	4,2%	682	233,5%	(243,2%)
Capital Expenditure Functional	**308 529**	**251 427**	**40 620**	**13,2%**	**74 783**	**24,2%**	**29 930**	**11,9%**	**60 756**	**24,2%**	**206 090**	**82,0%**	**49 017**	**68,0%**	**24,0%**
Municipal governance and administration	**2 000**	**2 000**	**-**	**-**	**39**	**1,9%**	**469**	**23,5%**	**(395)**	**(19,8%)**	**113**	**5,6%**	**-**	**117,6%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 000	2 000	-	-	39	1,9%	469	23,5%	(395)	(19,8%)	113	5,6%	-	104,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**6 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**306 529**	**243 427**	**40 620**	**13,3%**	**74 744**	**24,4%**	**29 461**	**12,1%**	**61 151**	**25,1%**	**205 977**	**84,6%**	**49 017**	**67,9%**	**24,8%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	306 529	243 427	40 620	13,3%	74 744	24,4%	29 461	12,1%	61 151	25,1%	205 977	84,6%	48 195	68,6%	26,9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	821	60,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**1 121 056**	**1 144 974**	**46 906**	**4,2%**	**646 776**	**57,7%**	**298 311**	**26,1%**	**86 407**	**7,5%**	**1 078 400**	**94,2%**	**44 337**	**93,2%**	**94,9%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	129 153	118 196	15 826	12,3%	48 405	37,5%	28 952	24,5%	31 403	26,6%	124 586	105,4%	38 908	107,6%	(19,3%)
Other revenue	69 392	80 555	7 535	10,9%	(447)	(,6%)	6 410	8,0%	5 054	6,3%	18 552	23,0%	3 569	26,5%	41,6%
Transfers and Subsidies - Operational	620 501	625 001	2 422	,4%	410 125	66,1%	212 087	33,9%	887	,1%	625 522	100,1%	230	99,6%	286,1%
Transfers and Subsidies - Capital	291 529	286 073	20 000	6,9%	186 071	63,8%	50 000	17,5%	47 602	16,6%	303 673	106,2%	-	91,9%	(100,0%)
Interest	10 482	35 149	1 123	10,7%	2 621	25,0%	862	2,5%	1 462	4,2%	6 068	17,3%	1 630	91,3%	(10,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(852 582)**	**(966 574)**	**(16 679)**	**2,0%**	**(39 277)**	**4,6%**	**(54 744)**	**5,7%**	**(91 779)**	**9,5%**	**(202 479)**	**20,9%**	**(80 625)**	**32,7%**	**13,8%**
Suppliers and employees	(846 752)	(966 574)	(16 679)	2,0%	(39 277)	4,6%	(54 744)	5,7%	(91 779)	9,5%	(202 479)	20,9%	(80 625)	33,0%	13,8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 830)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**268 474**	**178 400**	**30 227**	**11,3%**	**607 499**	**226,3%**	**243 568**	**136,5%**	**(5 372)**	**(3,0%)**	**875 921**	**491,0%**	**(36 288)**	**280,8%**	**(85,2%)**
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	**(308 529)**	**(251 427)**	**(31 406)**	**10,2%**	**(82 100)**	**26,6%**	**(30 382)**	**12,1%**	**(77 581)**	**30,9%**	**(221 469)**	**88,1%**	**(48 950)**	**73,7%**	**58,5%**
Capital assets	(308 529)	(251 427)	(31 406)	10,2%	(82 100)	26,6%	(30 382)	12,1%	(77 581)	30,9%	(221 469)	88,1%	(48 950)	73,7%	58,5%
Net Cash from/(used) Investing Activities	**(308 529)**	**(251 427)**	**(31 406)**	**10,2%**	**(82 100)**	**26,6%**	**(30 382)**	**12,1%**	**(77 581)**	**30,9%**	**(221 469)**	**88,1%**	**(48 950)**	**73,7%**	**58,5%**
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	**(40 055)**	**(73 027)**	**(1 179)**	**2,9%**	**525 399**	**(1 311,7%)**	**213 185**	**(291,9%)**	**(82 953)**	**113,6%**	**654 452**	**(896,2%)**	**(85 238)**	**(1 252,5%)**	**(2,7%)**
Cash/cash equivalents at the year begin:	(67 302)	5 715	-	-	(1 179)	1,8%	530 030	9 274,1%	743 215	13 004,2%	-	-	617 966	101,4%	20,3%
Cash/cash equivalents at the year end:	**(107 356)**	**(67 312)**	**(1 179)**	**1,1%**	**530 030**	**(493,7%)**	**743 215**	**(1 104,1%)**	**660 262**	**(980,9%)**	**660 262**	**(980,9%)**	**532 728**	**(1 906,5%)**	**23,9%**

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	37 297	3,7%	17 805	1,7%	19 326	1,9%	944 402	92,7%	1 018 831	71,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 871	4,7%	1 132	1,9%	1 018	1,7%	55 484	91,7%	60 505	4,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 859	2,0%	6 664	2,0%	6 505	1,9%	315 858	94,0%	335 885	23,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	,4%	16	,1%	147	1,0%	14 698	98,5%	14 921	1,0%	-	-	-	-
Total By Income Source	**47 087**	**3,3%**	**25 618**	**1,8%**	**26 996**	**1,9%**	**1 330 442**	**93,0%**	**1 430 142**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 413	8,3%	3 203	4,9%	5 297	8,1%	51 558	78,7%	65 472	4,6%	-	-	-	-
Commercial	18 221	19,9%	1 731	1,9%	1 299	1,4%	70 201	76,8%	91 452	6,4%	-	-	-	-
Households	23 452	1,8%	20 684	1,6%	20 399	1,6%	1 208 683	94,9%	1 273 219	89,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**47 087**	**3,3%**	**25 618**	**1,8%**	**26 996**	**1,9%**	**1 330 442**	**93,0%**	**1 430 142**	**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	66 661	60,1%	3 797	3,4%	1 229	1,1%	39 240	35,4%	110 927	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**66 661**	**60,1%**	**3 797**	**3,4%**	**1 229**	**1,1%**	**39 240**	**35,4%**	**110 927**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**91 497**	**19,5%**	**417 037**	**89,1%**	**72 272**	**83,3%**	**26,6%**
Exchange Revenue															
Service charges - Electricity	202 668	199 042	34 576	17,1%	35 971	17,7%	35 274	17,7%	40 923	20,6%	146 744	73,7%	32 100	64,7%	27,5%
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%	6 824	24,0%	27 903	98,0%	6 575	101,7%	3,8%
Sale of Goods and Rendering of Services	822	538	182	22,1%	112	13,7%	108	20,2%	153	28,4%	555	103,1%	143	72,5%	6,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 400	5 463	1 065	44,4%	1 148	47,8%	1 190	21,8%	1 222	22,4%	4 625	84,7%	1 035	145,7%	18,1%
Interest earned from Current and Non Current Assets	2 891	1 424	479	16,6%	234	8,1%	2 364	166,0%	2 933	205,9%	6 009	421,9%	391	91,1%	650,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 119	825	211	18,9%	224	20,0%	276	33,4%	510	61,8%	1 221	147,9%	404	68,7%	26,3%
Licence and permits	402	237	66	16,4%	69	17,1%	2 613	1 102,7%	899	379,5%	3 647	1 539,0%	114	77,8%	691,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	878	321	102	11,7%	71	8,1%	83	25,9%	98	30,6%	355	110,6%	207	63,3%	(52,7%)
Non-Exchange Revenue															
Property rates	114 299	114 299	45 659	39,9%	22 193	19,4%	22 173	19,4%	21 688	19,0%	111 713	97,7%	19 097	97,6%	13,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 381	18 104	4 525	36,5%	8 022	64,8%	5 481	30,3%	9 270	51,2%	27 298	150,8%	4 356	103,9%	112,8%
Licences or permits	4 218	2 937	657	15,6%	960	22,8%	(1 586)	(54,0%)	(30)	(1,0%)	2	,1%	1 252	96,5%	(102,4%)
Transfer and subsidies - Operational	92 567	96 496	29 558	31,9%	26 405	28,5%	23 549	24,4%	7 005	7,3%	86 518	89,7%	6 268	99,6%	11,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	322	-	125	-	-	-	-	-	447	-	329	31,7%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**459 107**	**463 464**	**106 307**	**23,2%**	**121 519**	**26,5%**	**61 919**	**13,4%**	**162 719**	**35,1%**	**452 464**	**97,6%**	**92 144**	**82,3%**	**76,6%**
Employee related costs	153 729	145 907	35 981	23,4%	41 056	26,7%	37 729	25,9%	38 259	26,2%	153 024	104,9%	35 539	97,6%	7,7%
Remuneration of councillors	6 924	7 499	1 220	17,6%	1 213	17,5%	1 485	19,8%	1 430	19,1%	5 348	71,3%	1 138	75,7%	25,7%
Bulk purchases - electricity	178 694	178 694	49 537	27,7%	55 377	31,0%	5 257	2,9%	59 600	33,4%	169 772	95,0%	34 793	75,8%	71,3%
Inventory consumed	3 230	3 667	922	28,5%	512	15,8%	816	22,3%	688	18,8%	2 938	80,1%	475	53,0%	44,9%
Debt impairment	17 995	17 995	1	-	-	-	1	-	-	-	2	-	185	2,0%	(100,0%)
Depreciation and amortisation	18 373	16 747	-	-	-	-	-	-	15 306	91,4%	15 306	91,4%	-	-	(100,0%)
Interest	-	-	1 228	-	829	-	518	-	14 734	-	17 310	-	2 679	-	449,9%
Contracted services	46 956	57 300	11 007	23,4%	12 555	26,7%	9 369	16,4%	22 162	38,7%	55 093	96,1%	10 603	82,7%	109,0%
Transfers and subsidies	630	630	188	29,8%	221	35,2%	73	11,6%	128	20,3%	610	96,8%	774	224,1%	(83,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	32 577	35 026	6 184	19,0%	9 756	29,9%	6 671	19,0%	10 412	29,7%	33 023	94,3%	5 965	77,9%	74,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	37	-	-	-	-	-	-	-	37	-	(7)	-	(100,0%)
Surplus/(Deficit)	**4 019**	**4 705**	**18 270**	**-**	**(18 970)**	**-**	**36 495**	**-**	**(71 223)**	**-**	**(35 427)**	**-**	**(19 873)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	26 704	36 144	1 790	6,7%	9 254	34,7%	-	-	13 902	38,5%	24 946	69,0%	10 267	70,7%	35,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 724**	**40 849**	**20 060**		**(9 716)**		**36 495**		**(57 320)**		**(10 481)**		**(9 605)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 724**	**40 849**	**20 060**		**(9 716)**		**36 495**		**(57 320)**		**(10 481)**		**(9 605)**		
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**		**(57 320)**		**(10 481)**		**(9 605)**		
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**		**(57 320)**		**(10 481)**		**(9 605)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**15 618**	**40,4%**	**34 071**	**88,1%**	**5 580**	**60,8%**	**179,9%**
National Government	26 704	33 224	4 494	16,8%	7 347	27,5%	5 795	17,4%	11 896	35,8%	29 532	88,9%	4 960	60,6%	139,8%
Provincial Government	-	3 040	-	-	-	-	-	-	2 644	87,0%	2 644	87,0%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 704**	**36 264**	**4 494**	**16,8%**	**7 347**	**27,5%**	**5 795**	**16,0%**	**14 539**	**40,1%**	**32 176**	**88,7%**	**4 960**	**60,6%**	**193,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 951	2 422	-	-	747	38,3%	70	2,9%	1 079	44,6%	1 896	78,3%	620	69,1%	74,0%
Capital Expenditure Functional	**28 655**	**38 686**	**4 494**	**15,7%**	**8 094**	**28,2%**	**6 008**	**15,5%**	**15 466**	**40,0%**	**34 061**	**88,0%**	**5 580**	**61,4%**	**177,2%**
Municipal governance and administration	**1 426**	**1 519**	**-**	**-**	**668**	**46,9%**	**70**	**4,6%**	**689**	**45,3%**	**1 427**	**94,0%**	**141**	**96,1%**	**388,9%**
Executive and Council	890	625	-	-	585	65,8%	-	-	39	6,2%	624	99,8%	15	84,6%	156,2%
Finance and administration	536	894	-	-	83	15,5%	70	7,8%	650	72,7%	803	89,8%	126	97,0%	417,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 715**	**5 218**	**1 961**	**34,3%**	**483**	**8,5%**	**632**	**12,1%**	**1 561**	**29,9%**	**4 637**	**88,9%**	**2 162**	**86,1%**	**(27,8%)**
Community and Social Services	5 478	4 399	1 498	27,3%	465	8,5%	632	14,4%	1 238	28,1%	3 832	87,1%	1 286	93,3%	(3,8%)
Sport And Recreation	95	735	463	488,8%	19	19,7%	-	-	278	37,9%	760	103,4%	876	69,5%	(68,2%)
Public Safety	142	84	-	-	-	-	-	-	45	53,0%	45	53,0%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 439**	**27 874**	**2 533**	**14,5%**	**6 159**	**35,3%**	**3 952**	**14,2%**	**10 856**	**38,9%**	**23 500**	**84,3%**	**479**	**31,8%**	**2 165,0%**
Planning and Development	80	671	-	-	39	48,3%	142	21,2%	39	5,8%	220	32,8%	15	84,6%	156,2%
Road Transport	17 359	27 203	2 533	14,6%	6 121	35,3%	3 810	14,0%	10 817	39,8%	23 280	85,6%	464	31,8%	2 230,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 075**	**4 075**	**-**	**-**	**783**	**19,2%**	**1 354**	**33,2%**	**2 360**	**57,9%**	**4 497**	**110,4%**	**2 798**	**86,9%**	**(15,7%)**
Energy sources	4 075	4 075	-	-	783	19,2%	1 354	33,2%	2 360	57,9%	4 497	110,4%	2 798	86,9%	(15,7%)
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		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**469 866**	**490 074**	**114 477**	**24,4%**	**126 867**	**27,0%**	**113 170**	**23,1%**	**81 075**	**16,5%**	**435 589**	**88,9%**	**72 601**	**90,1%**	**11,7%**
Property rates	91 439	91 439	18 301	20,0%	36 620	40,0%	24 351	26,6%	23 759	26,0%	103 032	112,7%	22 450	104,5%	5,8%
Service charges	225 827	226 980	39 535	17,5%	50 232	22,2%	45 376	20,0%	53 562	23,6%	188 705	83,1%	41 284	77,9%	29,7%
Other revenue	30 502	33 646	13 303	43,6%	6 431	21,1%	(460)	(1,4%)	(2 043)	(6,1%)	17 231	51,2%	3 505	113,8%	(158,3%)
Transfers and Subsidies - Operational	92 502	96 431	31 923	34,5%	25 802	27,9%	24 799	25,7%	3 571	3,7%	86 095	89,3%	5 299	95,1%	(32,6%)
Transfers and Subsidies - Capital	26 704	36 144	11 411	42,7%	7 782	29,1%	18 725	51,8%	152	,4%	38 070	105,3%	62	95,3%	143,3%
Interest	2 891	5 434	3	,1%	-	-	379	7,0%	2 074	38,2%	2 456	45,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(451 037)**	**(457 208)**	**(52 897)**	**11,7%**	**(50 417)**	**11,2%**	**(36 483)**	**8,0%**	**(37 744)**	**8,3%**	**(177 541)**	**38,8%**	**(25 777)**	**28,6%**	**46,4%**
Suppliers and employees	(450 407)	(456 578)	(52 897)	11,7%	(50 417)	11,2%	(36 483)	8,0%	(37 744)	8,3%	(177 541)	38,9%	(25 777)	28,6%	46,4%
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%**	**43 332**	**131,8%**	**258 048**	**785,2%**	**46 824**	**38 953,0%**	**(7,5%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**322**	**-**	**-**	**-**	**-**	**-**	**12 700**	**-**	**13 022**	**-**	**329**	**13,2%**	**3 764,2%**
Proceeds on disposal of PPE	-	-	322	-	-	-	-	-	-	-	322	-	329	31,7%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	12 700	-	12 700	-	-	-	(100,0%)
Payments	**(28 655)**	**(38 686)**	**(5 168)**	**18,0%**	**(9 308)**	**32,5%**	**(6 735)**	**17,4%**	**(16 164)**	**41,8%**	**(37 374)**	**96,6%**	**(6 534)**	**70,5%**	**147,4%**
Capital assets	(28 655)	(38 686)	(5 168)	18,0%	(9 308)	32,5%	(6 735)	17,4%	(16 164)	41,8%	(37 374)	96,6%	(6 534)	70,5%	147,4%
Net Cash from/(used) Investing Activities	**(28 655)**	**(38 686)**	**(4 846)**	**16,9%**	**(9 308)**	**32,5%**	**(6 735)**	**17,4%**	**(3 463)**	**9,0%**	**(24 352)**	**62,9%**	**(6 206)**	**105,7%**	**(44,2%)**
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	**(9 826)**	**(5 820)**	**56 734**	**(577,4%)**	**67 141**	**(683,3%)**	**69 952**	**(1 201,9%)**	**39 868**	**(685,0%)**	**233 696**	**(4 015,3%)**	**40 619**	**(1 360,0%)**	**(1,8%)**
Cash/cash equivalents at the year begin:	21 563	21 563	25 408	117,8%	92 433	428,7%	159 574	740,0%	220 569	1 022,9%	25 408	117,8%	217 098	36,3%	1,6%
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%**	**260 984**	**1 657,8%**	**260 984**	**1 657,8%**	**257 717**	**3 172,8%**	**1,3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 638	44,3%	3 360	17,2%	749	3,8%	6 741	34,6%	19 488	8,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 912	5,6%	4 931	3,5%	3 614	2,5%	125 408	88,4%	141 865	59,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 336	4,8%	1 571	3,2%	1 198	2,5%	43 454	89,5%	48 559	20,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	409	6,0%	407	5,9%	391	5,7%	5 662	82,4%	6 869	2,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 629	22,7%	1 042	5,1%	18	,1%	14 686	72,1%	20 375	8,6%	-	-	-	-
Total By Income Source	**23 925**	**10,1%**	**11 310**	**4,8%**	**5 970**	**2,5%**	**195 951**	**82,6%**	**237 157**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 826	13,5%	1 421	6,8%	421	2,0%	16 236	77,7%	20 904	8,8%	-	-	-	-
Commercial	13 797	24,2%	5 152	9,0%	1 827	3,2%	36 275	63,6%	57 051	24,1%	-	-	-	-
Households	7 302	4,6%	4 737	3,0%	3 722	2,3%	143 440	90,1%	159 202	67,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**23 925**	**10,1%**	**11 310**	**4,8%**	**5 970**	**2,5%**	**195 951**	**82,6%**	**237 157**	**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	36 122	13,8%	17 429	6,7%	80 856	30,9%	127 169	48,6%	261 576	87,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	501	1,4%	760	2,1%	2 405	6,6%	32 588	89,9%	36 254	12,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**36 623**	**12,3%**	**18 189**	**6,1%**	**83 261**	**28,0%**	**159 757**	**53,6%**	**297 830**	**100,0%**

Contact Details

Municipal Manager	Adv Nontobeko Khambule	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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**26 287**	**8,3%**	**322 450**	**102,1%**	**19 111**	**92,5%**	**37,5%**
Exchange Revenue															
Service charges - Electricity	32 108	32 108	8 594	26,8%	7 896	24,6%	8 257	25,7%	8 097	25,2%	32 844	102,3%	10 432	80,0%	(22,4%)
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%	504	25,7%	2 029	103,4%	424	111,0%	18,8%
Sale of Goods and Rendering of Services	259	259	35	13,6%	38	14,6%	570	220,3%	168	65,0%	811	313,4%	33	64,7%	403,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	0	0	19	159 475,0%	-	-	-	-	-	-	19	159 475,0%	18	181,5%	(100,0%)
Interest earned from Receivables	681	681	165	24,2%	204	29,9%	204	30,0%	206	30,2%	778	114,3%	151	110,4%	36,1%
Interest earned from Current and Non Current Assets	5 995	9 095	1 799	30,0%	1 351	22,5%	872	9,6%	714	7,8%	4 736	52,1%	884	27,6%	(19,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	871	871	188	21,6%	212	24,4%	201	23,0%	198	22,7%	799	91,7%	195	89,5%	1,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	216	1 805	1 572	727,8%	17	8,0%	(1 246)	(69,0%)	149	8,2%	492	27,3%	31	85,5%	380,3%
Non-Exchange Revenue															
Property rates	52 750	52 750	20 869	39,6%	16 239	30,8%	15 673	29,7%	4 802	9,1%	57 582	109,2%	4 279	82,7%	12,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 009	1 009	437	43,3%	599	59,3%	214	21,2%	187	18,5%	1 436	142,3%	497	60,8%	(62,4%)
Licences or permits	1 010	1 010	229	22,7%	191	18,9%	235	23,3%	212	21,0%	867	85,9%	225	104,1%	(5,8%)
Transfer and subsidies - Operational	212 836	212 836	84 295	39,6%	71 709	33,7%	48 738	22,9%	10 014	4,7%	214 756	100,9%	1 258	99,8%	695,7%
Interest	1 335	1 335	825	61,8%	923	69,2%	1 006	75,3%	1 037	77,7%	3 790	284,0%	682	171,0%	51,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	0	-	-	-	-	1 510	898 809,5%	-	-	1 510	898 809,5%	-	-	-
Other Gains	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**322 072**	**322 124**	**66 913**	**20,8%**	**68 247**	**21,2%**	**72 030**	**22,4%**	**50 562**	**15,7%**	**257 752**	**80,0%**	**40 700**	**47,3%**	**24,2%**
Employee related costs	118 969	118 347	27 504	23,1%	27 817	23,4%	17 912	15,1%	9 572	8,1%	82 805	70,0%	8 407	8,0%	13,9%
Remuneration of councillors	17 155	17 155	3 384	19,7%	5 128	29,9%	3 682	21,5%	1 207	7,0%	13 402	78,1%	1 110	6,6%	8,8%
Bulk purchases - electricity	40 970	44 970	14 417	35,2%	7 515	18,3%	10 492	23,3%	12 834	28,5%	45 257	100,6%	3 344	82,3%	283,7%
Inventory consumed	1 618	1 322	139	8,6%	215	13,3%	814	61,5%	430	32,5%	1 597	120,8%	6 994	123,5%	(93,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	36 000	36 000	-	-	-	-	21 654	60,1%	-	-	21 654	60,1%	-	-	-
Interest	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	49 983	49 120	10 145	20,3%	14 080	28,2%	5 997	12,2%	18 983	38,6%	49 205	100,2%	8 638	89,9%	119,8%
Transfers and subsidies	2 854	2 510	-	-	640	22,4%	3 116	124,2%	799	31,8%	4 555	181,5%	2 024	126,9%	(60,5%)
Irrecoverable debts written off	12 999	12 999	150	1,2%	444	3,4%	49	,4%	24	,2%	667	5,1%	0	,3%	6 415,8%
Operational costs	41 523	39 701	11 175	26,9%	12 408	29,9%	7 983	20,1%	6 713	16,9%	38 280	96,4%	10 182	88,7%	(34,1%)
Losses on disposal of Assets	-	0	-	-	-	-	330	229 166,7%	-	-	330	229 166,7%	-	-	-
Other Losses	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11 042)**	**(6 404)**	**52 625**	**-**	**31 636**	**-**	**4 712**	**-**	**(24 275)**	**-**	**64 698**	**-**	**(21 588)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	46 128	52 243	7 183	15,6%	12 781	27,7%	6 672	12,8%	23 257	44,5%	49 893	95,5%	12 691	70,1%	83,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 086**	**45 838**	**59 808**		**44 416**		**11 384**		**(1 018)**		**114 591**		**(8 898)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**35 086**	**45 838**	**59 808**		**44 416**		**11 384**		**(1 018)**		**114 591**		**(8 898)**		
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**		**(1 018)**		**114 591**		**(8 898)**		
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**		**(1 018)**		**114 591**		**(8 898)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%)**	**17 077**	**20,0%**	**28 617**	**33,5%**	**37 102**	**90,9%**	**(54,0%)**
National Government	41 245	41 245	6 389	15,5%	12 155	29,5%	1 673	4,1%	13 065	31,7%	33 282	80,7%	3 946	124,8%	231,1%
Provincial Government	0	5 321	-	-	2 118	3 530 156,7%	131	2,5%	-	-	2 249	42,3%	17 360	85,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 245**	**46 566**	**6 389**	**15,5%**	**14 273**	**34,6%**	**1 804**	**3,9%**	**13 065**	**28,1%**	**35 531**	**76,3%**	**21 306**	**105,8%**	**(38,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 963	38 963	10 763	27,6%	10 744	27,6%	(32 432)	(83,2%)	4 012	10,3%	(6 914)	(17,7%)	15 796	72,5%	(74,6%)
Capital Expenditure Functional	**80 208**	**85 528**	**17 152**	**21,4%**	**25 017**	**31,2%**	**(30 629)**	**(35,8%)**	**17 077**	**20,0%**	**28 617**	**33,5%**	**37 102**	**90,9%**	**(54,0%)**
Municipal governance and administration	**2 266**	**2 266**	**-**	**-**	**600**	**26,5%**	**565**	**24,9%**	**627**	**27,7%**	**1 792**	**79,1%**	**478**	**178,6%**	**31,4%**
Executive and Council	700	700	-	-	-	-	709	101,2%	-	-	709	101,2%	-	100,0%	-
Finance and administration	1 565	1 565	-	-	600	38,3%	(144)	(9,2%)	627	40,1%	1 084	69,2%	478	47 753 100,0%	31,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**53 516**	**53 516**	**11 835**	**22,1%**	**13 066**	**24,4%**	**(23 467)**	**(43,9%)**	**3 724**	**7,0%**	**5 157**	**9,6%**	**15 358**	**88,7%**	**(75,8%)**
Community and Social Services	43 602	43 602	10 290	23,6%	11 468	26,3%	(25 896)	(59,4%)	3 724	8,5%	(414)	(,9%)	15 358	88,7%	(75,8%)
Sport And Recreation	8 696	8 696	1 542	17,7%	1 598	18,4%	2 415	27,8%	-	-	5 555	63,9%	-	-	-
Public Safety	1 218	1 218	2	,2%	-	-	14	1,2%	-	-	16	1,4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 513**	**22 541**	**4 090**	**18,2%**	**6 643**	**29,5%**	**(8 905)**	**(39,5%)**	**10 557**	**46,8%**	**12 384**	**54,9%**	**3 864**	**85,2%**	**173,2%**
Planning and Development	4 696	4 696	360	7,7%	-	-	(9 012)	(191,9%)	-	-	(8 652)	(184,3%)	1 296	159,6%	(100,0%)
Road Transport	17 818	17 845	3 730	20,9%	6 643	37,3%	107	,6%	10 557	59,2%	21 036	117,9%	2 568	76,2%	311,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 913**	**7 207**	**1 227**	**64,2%**	**4 709**	**246,1%**	**1 179**	**16,4%**	**2 169**	**30,1%**	**9 283**	**128,8%**	**17 403**	**101,7%**	**(87,5%)**
Energy sources	1 478	6 772	-	-	2 118	143,3%	1 179	17,4%	614	9,1%	3 911	57,8%	15 488	92,8%	(96,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	435	435	1 227	282,3%	2 590	595,8%	-	-	1 554	357,5%	5 372	1 235,6%	1 914	818,1%	(18,8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**46 224**	**13,4%**	**397 241**	**115,6%**	**2 123**	**1,9%**	**2 076,8%**
Property rates	43 374	43 374	25 948	59,8%	63 633	146,7%	51 018	117,6%	81 907	188,8%	222 506	513,0%	29 600	363,0%	176,7%
Service charges	23 338	23 338	4 694	20,1%	6 186	26,5%	6 952	29,8%	4 182	17,9%	22 015	94,3%	(34 029)	(4 520,0%)	(112,3%)
Other revenue	2 767	2 767	18 070	653,1%	8 714	315,0%	19 055	688,7%	4 536	164,0%	50 375	1 820,8%	5 668	797,5%	(20,0%)
Transfers and Subsidies - Operational	212 835	212 835	(105 646)	(49,6%)	(55 992)	(26,3%)	(154 369)	(72,5%)	(45 293)	(21,3%)	(361 300)	(169,8%)	-	622,1%	(100,0%)
Transfers and Subsidies - Capital	46 128	52 216	184 926	400,9%	112 917	244,8%	160 424	307,2%	-	-	458 267	877,6%	-	344,7%	-
Interest	6 054	9 154	2 253	37,2%	1 354	22,4%	880	9,6%	891	9,7%	5 378	58,8%	884	32,2%	,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(293 610)**	**(296 424)**	**(105 280)**	**35,9%**	**(133 760)**	**45,6%**	**(73 551)**	**24,8%**	**(79 985)**	**27,0%**	**(392 576)**	**132,4%**	**(61 888)**	**84,1%**	**29,2%**
Suppliers and employees	(293 610)	(296 424)	(105 280)	35,9%	(133 760)	45,6%	(73 551)	24,8%	(79 985)	27,0%	(392 576)	132,4%	(61 888)	84,1%	29,2%
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%	(33 762)	(71,4%)	4 665	9,9%	(59 764)	(444,2%)	(43,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	12 080	-	-	-	12 080	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	12 080	-	-	-	12 080	-	-	-	-
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%	(1 398)	1,5%	(3 923)	4,3%	(453)	2,8%	208,6%
Capital assets	(90 933)	(90 933)	-	-	(556)	,6%	(1 970)	2,2%	(1 398)	1,5%	(3 923)	4,3%	(453)	2,8%	208,6%
Net Cash from/(used) Investing Activities	(90 933)	(90 933)	-	-	(556)	,6%	10 111	(11,1%)	(1 398)	1,5%	8 157	(9,0%)	(453)	2,8%	208,6%
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	(50 048)	(43 674)	24 966	(49,9%)	2 496	(5,0%)	20 519	(47,0%)	(35 160)	80,5%	12 822	(29,4%)	(60 217)	667,4%	(41,6%)
Cash/cash equivalents at the year begin:	72 468	113 221	-	-	117 499	162,1%	119 995	106,0%	140 514	124,1%	-	-	(198 198)	-	(170,9%)
Cash/cash equivalents at the year end:	22 420	69 547	117 499	524,1%	119 995	535,2%	140 514	202,0%	105 355	151,5%	105 355	151,5%	(258 415)	(368,5%)	(140,8%)

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	3 370	58,3%	613	10,6%	367	6,4%	1 428	24,7%	5 778	26,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	386	5,7%	101	1,5%	98	1,5%	6 141	91,3%	6 726	30,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	149	6,5%	63	2,7%	65	2,9%	2 016	87,9%	2 293	10,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	122	1,7%	59	,8%	74	1,0%	6 861	96,4%	7 115	32,5%	-	-	-	-
Total By Income Source	**4 026**	**18,4%**	**835**	**3,8%**	**604**	**2,8%**	**16 446**	**75,1%**	**21 912**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 517	22,1%	572	8,3%	336	4,9%	4 443	64,7%	6 868	31,3%	-	-	-	-
Commercial	2 176	53,9%	123	3,1%	122	3,0%	1 615	40,0%	4 035	18,4%	-	-	-	-
Households	189	5,9%	79	2,5%	74	2,3%	2 847	89,3%	3 189	14,6%	-	-	-	-
Other	145	1,8%	61	,8%	73	,9%	7 541	96,4%	7 820	35,7%	-	-	-	-
Total By Customer Group	**4 026**	**18,4%**	**835**	**3,8%**	**604**	**2,8%**	**16 446**	**75,1%**	**21 912**	**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	5 241	100,0%	-	-	-	-	-	-	5 241	27,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 312	73,6%	803	7,1%	693	6,1%	1 485	13,1%	11 293	59,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 873	80,8%	306	13,2%	17	,7%	122	5,2%	2 318	12,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 426**	**81,8%**	**1 109**	**5,9%**	**710**	**3,8%**	**1 606**	**8,5%**	**18 853**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**16 448**	**4,8%**	**287 167**	**83,4%**	**83 411**	**104,1%**	**(80,3%)**
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%	270	38,5%	1 147	163,9%	314	247,5%	(14,0%)
Sale of Goods and Rendering of Services	600	600	150	25,0%	22	3,6%	23	3,8%	78	13,1%	273	45,5%	46	162,8%	71,3%
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%	3 869	22,8%	28 649	168,5%	4 291	115,3%	(9,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	800	800	147	18,4%	200	25,0%	140	17,5%	176	22,0%	663	82,9%	158	108,1%	11,1%
Licence and permits	-	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	20 000	46	-	-	-	-	-	-	-	46	,2%	(17)	(1,4%)	(100,0%)
Non-Exchange Revenue															
Property rates	26 526	33 000	3 376	12,7%	3 376	12,7%	3 439	10,4%	4 087	12,4%	14 279	43,3%	6 864	77,2%	(40,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	14 663	-	(100,0%)
Fines, penalties and forfeits	400	400	107	26,9%	87	21,8%	141	35,2%	212	53,0%	547	136,9%	57	53,6%	272,6%
Licences or permits	-	6 000	1	-	3	-	16	,3%	2	-	22	,4%	-	-	(100,0%)
Transfer and subsidies - Operational	260 794	260 794	98 690	37,8%	77 887	29,9%	57 211	21,9%	7 753	3,0%	241 541	92,6%	57 035	97,9%	(86,4%)
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%**	**83 721**	**23,8%**	**262 572**	**74,6%**	**65 661**	**62,2%**	**27,5%**
Employee related costs	95 000	103 207	25 032	26,3%	34 897	36,7%	28 795	27,9%	30 099	29,2%	118 823	115,1%	18 592	78,1%	61,9%
Remuneration of councillors	17 000	18 750	2 813	16,5%	-	-	-	-	-	-	2 813	15,0%	2 885	69,2%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 956	3 876	11	,3%	3	,1%	180	4,6%	665	17,2%	859	22,2%	5 395	124,5%	(87,7%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 000	50 130	-	-	-	-	-	-	431	,9%	431	,9%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	69 669	100 784	8 345	12,0%	27 589	39,6%	16 913	16,8%	35 998	35,7%	88 845	88,2%	23 088	84,2%	55,9%
Transfers and subsidies	90	80	-	-	-	-	-	-	80	99,8%	80	99,8%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	9	49,4%	(100,0%)
Operational costs	51 922	65 173	9 976	19,2%	16 798	32,4%	7 501	11,5%	16 448	25,2%	50 722	77,8%	15 694	71,1%	4,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 183**	**(7 705)**	**61 557**	**-**	**6 567**	**-**	**23 744**	**-**	**(67 274)**	**-**	**24 594**	**-**	**17 749**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	49 679	49 679	17 809	35,8%	18 845	37,9%	5 831	11,7%	10 091	20,3%	52 576	105,8%	27 161	76,5%	(62,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**53 862**	**41 974**	**79 366**		**25 412**		**29 575**		**(57 182)**		**77 170**		**44 911**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**53 862**	**41 974**	**79 366**		**25 412**		**29 575**		**(57 182)**		**77 170**		**44 911**		
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**		**(57 182)**		**77 170**		**44 911**		
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**		**(57 182)**		**77 170**		**44 911**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**14 446**	**20,2%**	**55 465**	**77,5%**	**9 962**	**52,4%**	**45,0%**
National Government	55 052	57 358	14 740	26,8%	15 570	28,3%	5 060	8,8%	10 400	18,1%	45 769	79,8%	3 540	51,1%	193,8%
Provincial Government	2 000	2 000	949	47,4%	913	45,6%	12	,6%	(1 862)	(93,1%)	12	,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**57 052**	**59 358**	**15 688**	**27,5%**	**16 483**	**28,9%**	**5 072**	**8,5%**	**8 538**	**14,4%**	**45 781**	**77,1%**	**3 540**	**48,5%**	**141,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 218	12 168	2 356	23,1%	845	8,3%	575	4,7%	5 908	48,6%	9 684	79,6%	6 421	63,8%	(8,0%)
Capital Expenditure Functional	**67 270**	**72 516**	**18 044**	**26,8%**	**17 328**	**25,8%**	**5 784**	**8,0%**	**14 598**	**20,1%**	**55 755**	**76,9%**	**19 561**	**64,3%**	**(25,4%)**
Municipal governance and administration	**5 498**	**5 678**	**2 035**	**37,0%**	**97**	**1,8%**	**66**	**1,2%**	**972**	**17,1%**	**3 171**	**55,8%**	**11 380**	**172,0%**	**(91,5%)**
Executive and Council	43	43	-	-	-	-	-	-	68	159,1%	68	159,1%	107	118,3%	(36,3%)
Finance and administration	5 455	5 635	2 035	37,3%	97	1,8%	66	1,2%	904	16,0%	3 102	55,1%	11 273	172,7%	(92,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 490**	**3 580**	**321**	**9,2%**	**748**	**21,4%**	**138**	**3,9%**	**21 853**	**610,4%**	**23 060**	**644,1%**	**17 847**	**205,7%**	**22,5%**
Community and Social Services	1 500	1 620	-	-	112	7,5%	-	-	683	42,2%	795	49,1%	2 282	251,8%	(70,1%)
Sport And Recreation	-	-	-	-	-	-	-	-	19 039	-	19 039	-	15 228	398,9%	25,0%
Public Safety	1 990	1 960	321	16,1%	636	32,0%	138	7,0%	2 132	108,8%	3 226	164,6%	170	12,3%	1 155,7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	168	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 282**	**63 258**	**15 688**	**26,9%**	**16 483**	**28,3%**	**5 580**	**8,8%**	**(8 227)**	**(13,0%)**	**29 524**	**46,7%**	**3 296**	**8,6%**	**(349,6%)**
Planning and Development	679	3 349	-	-	72	10,6%	508	15,2%	2 001	59,7%	2 581	77,1%	3 296	71,5%	(39,3%)
Road Transport	57 603	59 909	15 688	27,2%	16 411	28,5%	5 072	8,5%	(10 228)	(17,1%)	26 943	45,0%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(12 962)**	**858,9%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	(12 962)	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**42 109**	**11,2%**	**357 457**	**94,7%**	**105 575**	**159,1%**	**(60,1%)**
Property rates	17 000	17 000	83	,5%	348	2,0%	436	2,6%	2 056	12,1%	2 923	17,2%	-	-	(100,0%)
Service charges	450	450	3	,8%	101	22,5%	156	34,7%	160	35,5%	420	93,4%	-	-	(100,0%)
Other revenue	1 668	27 668	10 075	604,0%	(48)	(2,9%)	1 736	6,3%	14 738	53,3%	26 501	95,8%	14 949	155,6%	(1,4%)
Transfers and Subsidies - Operational	260 794	265 794	107 981	41,4%	86 499	33,2%	59 027	22,2%	7 221	2,7%	260 727	98,1%	90 626	202,4%	(92,0%)
Transfers and Subsidies - Capital	49 679	49 679	18 406	37,1%	14 082	28,3%	4 812	9,7%	14 258	28,7%	51 558	103,8%	-	60,2%	(100,0%)
Interest	12 000	17 000	4 825	40,2%	4 006	33,4%	2 819	16,6%	3 677	21,6%	15 328	90,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(275 923)**	**(304 483)**	**10 278**	**(3,7%)**	**(30 357)**	**11,0%**	**(18 163)**	**6,0%**	**(50 401)**	**16,6%**	**(88 643)**	**29,1%**	**(43 409)**	**(185,5%)**	**16,1%**
Suppliers and employees	(275 223)	(303 783)	10 278	(3,7%)	(30 357)	11,0%	(18 163)	6,0%	(50 401)	16,6%	(88 643)	29,2%	(43 409)	(185,5%)	16,1%
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%**	**(8 292)**	**(11,3%)**	**268 814**	**367,7%**	**62 166**	**108,7%**	**(113,3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**(10 047)**	**-**	**(10 196)**	**-**	**(572)**	**-**	**(20 815)**	**-**	**-**	**-**	**(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)	-	(572)	-	(20 815)	-	-	-	(100,0%)
Payments	**(56 738)**	**(57 418)**	**(21 265)**	**37,5%**	**(19 780)**	**34,9%**	**(6 603)**	**11,5%**	**(17 598)**	**30,6%**	**(65 245)**	**113,6%**	**(16 454)**	**244,8%**	**7,0%**
Capital assets	(56 738)	(57 418)	(21 265)	37,5%	(19 780)	34,9%	(6 603)	11,5%	(17 598)	30,6%	(65 245)	113,6%	(16 454)	244,8%	7,0%
Net Cash from/(used) Investing Activities	**(56 738)**	**(57 418)**	**(21 265)**	**37,5%**	**(29 826)**	**52,6%**	**(16 799)**	**29,3%**	**(18 170)**	**31,6%**	**(86 061)**	**149,9%**	**(16 454)**	**249,0%**	**10,4%**
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	**8 931**	**15 691**	**130 386**	**1 460,0%**	**44 805**	**501,7%**	**34 025**	**216,8%**	**(26 462)**	**(168,6%)**	**182 754**	**1 164,7%**	**45 711**	**89,2%**	**(157,9%)**
Cash/cash equivalents at the year begin:	72 203	72 768	-	-	130 386	180,6%	175 191	240,8%	209 216	287,5%	-	-	291 144	-	(28,1%)
Cash/cash equivalents at the year end:	**81 134**	**88 459**	**130 386**	**160,7%**	**175 191**	**215,9%**	**209 216**	**236,5%**	**182 754**	**206,6%**	**182 754**	**206,6%**	**336 856**	**78,3%**	**(45,7%)**

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

Part 5: Creditor Age Analysis

	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	157	100,0%	-	-	-	-	-	-	157	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**157**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**157**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**53 250**	**12,1%**	**384 378**	**87,5%**	**62 996**	**91,7%**	**(15,5%)**
Exchange Revenue															
Service charges - Electricity	137 048	123 000	27 017	19,7%	29 157	21,3%	26 476	21,5%	31 592	25,7%	114 243	92,9%	26 635	83,8%	18,6%
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%	3 747	26,9%	15 040	108,0%	156	94,5%	2 295,9%
Sale of Goods and Rendering of Services	31 287	33 287	203	,6%	1 918	6,1%	129	,4%	2 094	6,3%	4 344	13,1%	17 667	59,2%	(88,1%)
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%	798	15,6%	4 411	86,4%	1 617	98,3%	(50,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	362	540	176	48,5%	94	25,9%	94	17,4%	93	17,3%	457	84,7%	103	94,8%	(9,8%)
Licence and permits	3 295	3 295	684	20,8%	667	20,2%	819	24,9%	639	19,4%	2 809	85,3%	718	98,8%	(11,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	907	907	79	8,8%	59	6,5%	124	13,6%	41	4,6%	303	33,5%	188	26,0%	(78,0%)
Non-Exchange Revenue															
Property rates	55 010	55 010	12 458	22,6%	12 353	22,5%	12 326	22,4%	12 327	22,4%	49 464	89,9%	14 814	97,3%	(16,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	116	116	1	,7%	1	,6%	1	,5%	0	,2%	2	2,0%	1	17,1%	(79,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	193 868	193 868	78 653	40,6%	63 607	32,8%	49 127	25,3%	1 405	,7%	192 792	99,4%	1 102	100,5%	27,5%
Interest	4 513	4 513	-	-	-	-	(0)	-	-	-	(0)	-	(6)	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	5 602	-	-	-	-	-	-	514	9,2%	514	9,2%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**480 371**	**482 271**	**105 982**	**22,1%**	**108 843**	**22,7%**	**107 621**	**22,3%**	**126 756**	**26,3%**	**449 203**	**93,1%**	**123 811**	**89,6%**	**2,4%**
Employee related costs	170 158	151 831	36 455	21,4%	39 594	23,3%	36 159	23,8%	37 577	24,7%	149 785	98,7%	36 057	94,9%	4,2%
Remuneration of councillors	11 775	11 775	2 721	23,1%	3 408	28,9%	2 893	24,6%	2 368	20,1%	11 389	96,7%	2 641	95,0%	(10,4%)
Bulk purchases - electricity	90 099	90 099	27 053	30,0%	21 368	23,7%	19 001	21,1%	33 258	36,9%	100 680	111,7%	29 976	99,8%	10,9%
Inventory consumed	7 431	8 589	962	12,9%	684	9,2%	1 837	21,4%	4 967	57,8%	8 450	98,4%	1 999	93,5%	148,4%
Debt impairment	20 864	20 864	1 673	8,0%	-	-	(2 388)	(11,4%)	9 773	46,8%	9 058	43,4%	88	28,3%	11 015,3%
Depreciation and amortisation	37 845	37 845	6 743	17,8%	6 321	16,7%	8 318	22,0%	9 486	25,1%	30 869	81,6%	10 721	100,5%	(11,5%)
Interest	3 829	3 829	0	-	5	,1%	0	-	59	1,5%	64	1,7%	-	-	(100,0%)
Contracted services	88 971	100 781	15 571	17,5%	20 659	23,2%	27 249	27,0%	7 781	7,7%	71 261	70,7%	29 167	75,9%	(73,3%)
Transfers and subsidies	1 250	2 129	1 345	107,6%	(65)	(5,2%)	319	15,0%	365	17,1%	1 964	92,3%	431	72,1%	(15,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	48 150	54 530	13 459	28,0%	16 868	35,0%	14 233	26,1%	21 123	38,7%	65 683	120,5%	12 730	102,6%	65,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(35 850)**	**(43 098)**	**18 505**	**-**	**3 888**	**-**	**(13 711)**	**-**	**(73 506)**	**-**	**(64 825)**	**-**	**(60 815)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	58 291	58 291	21 373	36,7%	14 957	25,7%	8 802	15,1%	23 344	40,0%	68 475	117,5%	13 519	107,5%	72,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 441**	**15 193**	**39 877**		**18 845**		**(4 909)**		**(50 162)**		**3 651**		**(47 296)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**22 441**	**15 193**	**39 877**		**18 845**		**(4 909)**		**(50 162)**		**3 651**		**(47 296)**		
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)**		**(50 162)**		**3 651**		**(47 296)**		
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)**		**(50 162)**		**3 651**		**(47 296)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**35 700**	**72,4%**	**66 188**	**134,3%**	**17 922**	**125,9%**	**99,2%**
National Government	37 179	38 738	14 278	38,4%	9 653	26,0%	3 177	8,2%	13 995	36,1%	41 102	106,1%	7 778	114,2%	79,9%
Provincial Government	-	-	-	-	-	-	-	-	6 142	-	6 142	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 179**	**38 738**	**14 278**	**38,4%**	**9 653**	**26,0%**	**3 177**	**8,2%**	**20 137**	**52,0%**	**47 244**	**122,0%**	**7 778**	**114,2%**	**158,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 757	10 545	1 084	4,6%	958	4,0%	1 339	12,7%	15 563	147,6%	18 944	179,6%	10 144	160,0%	53,4%
Capital Expenditure Functional	**60 936**	**49 283**	**15 361**	**25,2%**	**10 611**	**17,4%**	**4 516**	**9,2%**	**35 700**	**72,4%**	**66 188**	**134,3%**	**17 922**	**125,9%**	**99,2%**
Municipal governance and administration	**8 067**	**8 545**	**761**	**9,4%**	**514**	**6,4%**	**43**	**,5%**	**6 098**	**71,4%**	**7 416**	**86,8%**	**(110)**	**54,0%**	**(5 642,7%)**
Executive and Council	1 457	1 107	-	-	52	3,6%	14	1,3%	278	25,1%	343	31,0%	34	88,3%	706,9%
Finance and administration	6 610	7 438	761	11,5%	463	7,0%	29	,4%	5 820	78,3%	7 073	95,1%	(144)	22,5%	(4 130,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 464**	**21 313**	**4 727**	**28,7%**	**5 301**	**32,2%**	**3 177**	**14,9%**	**9 669**	**45,4%**	**22 875**	**107,3%**	**8 132**	**98,5%**	**18,9%**
Community and Social Services	16 384	21 313	3 787	23,1%	4 172	25,5%	3 177	14,9%	3 139	14,7%	14 275	67,0%	52	7 863,2%	5 936,5%
Sport And Recreation	-	-	941	-	1 083	-	-	-	388	-	2 412	-	7 497	41,2%	(94,8%)
Public Safety	80	-	-	-	46	57,9%	-	-	6 142	-	6 189	-	583	68,6%	953,1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 475**	**18 125**	**9 550**	**30,3%**	**4 499**	**14,3%**	**1 112**	**6,1%**	**19 830**	**109,4%**	**34 992**	**193,1%**	**9 488**	**475,0%**	**109,0%**
Planning and Development	10 680	700	-	-	101	,9%	1 112	158,9%	96	13,7%	1 309	187,1%	9 207	2 301,8%	(99,0%)
Road Transport	20 795	17 425	9 550	45,9%	4 398	21,1%	-	-	19 734	113,3%	33 683	193,3%	281	231,6%	6 916,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 930**	**1 300**	**323**	**6,5%**	**296**	**6,0%**	**184**	**14,2%**	**102**	**7,9%**	**905**	**69,6%**	**411**	**133,3%**	**(75,2%)**
Energy sources	3 930	300	-	-	296	7,5%	-	-	(23)	(7,5%)	273	91,1%	123	98,7%	(118,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	1 000	323	32,3%	-	-	184	18,4%	125	12,5%	631	63,1%	288	139,7%	(56,7%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**537 244**	**502 133**	**151 365**	**28,2%**	**240 521**	**44,8%**	**246 311**	**49,1%**	**119 536**	**23,8%**	**757 732**	**150,9%**	**128 357**	**190,1%**	**(6,9%)**
Property rates	70 932	52 809	3 321	4,7%	4 533	6,4%	3 434	6,5%	2 752	5,2%	14 040	26,6%	3 485	26,1%	(21,0%)
Service charges	169 555	151 122	11 374	6,7%	8 563	5,1%	15 265	10,1%	11 505	7,6%	46 707	30,9%	3 873	10,6%	197,1%
Other revenue	40 958	43 461	1 857	4,5%	13 301	32,5%	1 738	4,0%	3 508	8,1%	20 404	46,9%	18 830	301,6%	(81,4%)
Transfers and Subsidies - Operational	193 868	193 868	281 320	145,1%	191 835	99,0%	199 311	102,8%	84 940	43,8%	757 406	390,7%	100 557	376,4%	(15,5%)
Transfers and Subsidies - Capital	58 291	58 291	(147 948)	(253,8%)	21 176	36,3%	25 503	43,8%	16 034	27,5%	(85 235)	(146,2%)	-	26,4%	(100,0%)
Interest	3 640	2 581	1 440	39,6%	1 113	30,6%	1 060	41,1%	798	30,9%	4 410	170,9%	1 611	130,3%	(50,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(432 045)**	**(428 834)**	**(101 295)**	**23,4%**	**(80 116)**	**18,5%**	**(71 010)**	**16,6%**	**(90 651)**	**21,1%**	**(343 072)**	**80,0%**	**(61 126)**	**64,0%**	**48,3%**
Suppliers and employees	(428 216)	(428 834)	(101 295)	23,7%	(80 116)	18,7%	(71 010)	16,6%	(90 651)	21,1%	(343 072)	80,0%	(61 126)	64,6%	48,3%
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%**	**28 885**	**39,4%**	**414 660**	**565,7%**	**67 230**	**1 960,6%**	**(57,0%)**
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	**(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%**	**28 885**	**173,8%**	**414 660**	**2 494,4%**	**67 230**	**(4 709,4%)**	**(57,0%)**
Cash/cash equivalents at the year begin:	44 118	36 663	40 231	91,2%	90 277	204,6%	250 713	683,8%	456 102	1 244,0%	40 231	109,7%	543 500	-	(16,1%)
Cash/cash equivalents at the year end:	**79 240**	**53 287**	**90 300**	**114,0%**	**250 713**	**316,4%**	**456 102**	**855,9%**	**484 987**	**910,1%**	**484 987**	**910,1%**	**610 730**	**1 913,2%**	**(20,6%)**

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	11 015	54,6%	-	-	859	4,3%	8 314	41,2%	20 188	31,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 093	15,1%	-	-	865	2,6%	27 699	82,3%	33 657	52,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	907	9,7%	-	-	365	3,9%	8 079	86,4%	9 352	14,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	39,5%	-	-	0	,1%	31	60,4%	51	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 239)	(526,1%)	(43)	(7,0%)	(53)	(8,6%)	3 950	641,7%	616	1,0%	-	-	-	-
Total By Income Source	**13 796**	**21,6%**	**(43)**	**(,1%)**	**2 036**	**3,2%**	**48 074**	**75,3%**	**63 864**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 497	30,8%	(2)	-	528	4,7%	7 325	64,5%	11 349	17,8%	-	-	-	-
Commercial	6 146	49,3%	(113)	(,9%)	359	2,9%	6 083	48,8%	12 476	19,5%	-	-	-	-
Households	3 486	13,6%	80	,3%	863	3,4%	21 208	82,7%	25 636	40,1%	-	-	-	-
Other	667	4,6%	(8)	(,1%)	286	2,0%	13 458	93,4%	14 403	22,6%	-	-	-	-
Total By Customer Group	**13 796**	**21,6%**	**(43)**	**(,1%)**	**2 036**	**3,2%**	**48 074**	**75,3%**	**63 864**	**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	15 764	100,0%	1	-	-	-	-	-	15 764	50,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 843	91,5%	230	1,8%	-	-	876	6,8%	12 948	41,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 071	80,0%	-	-	-	-	518	20,0%	2 589	8,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**29 677**	**94,8%**	**231**	**,7%**	**-**	**-**	**1 394**	**4,5%**	**31 302**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**698 248**	**680 090**	**256 534**	**36,7%**	**206 826**	**29,6%**	**169 431**	**24,9%**	**40 172**	**5,9%**	**672 962**	**99,0%**	**157 872**	**85,7%**	**(74,6%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	101 619	82 313	21 289	20,9%	11 602	11,4%	16 955	20,6%	13 862	16,8%	63 708	77,4%	16 544	38,3%	(16,2%)
Service charges - Waste Water Management	19 298	14 688	3 672	19,0%	2 597	13,5%	3 370	22,9%	3 463	23,6%	13 101	89,2%	3 079	41,5%	12,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	43	43	2	3,5%	-	-	80	184,8%	55	127,3%	137	315,6%	0	1 108,0%	25 064,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 851	34 851	11 950	34,3%	16 333	46,9%	15 250	43,8%	15 681	45,0%	59 214	169,9%	11 351	91,7%	38,1%
Interest earned from Current and Non Current Assets	10 908	10 908	2 518	23,1%	1 027	9,4%	834	7,6%	1 846	16,9%	6 225	57,1%	2 055	88,9%	(10,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	505	505	146	28,9%	131	26,0%	110	21,7%	109	21,7%	496	98,3%	117	90,8%	(6,5%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	131	131	4	3,1%	-	-	-	-	-	-	4	3,1%	-	102,1%	-
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	530 893	536 650	216 953	40,9%	175 136	33,0%	132 653	24,7%	5 155	1,0%	529 897	98,7%	124 725	99,9%	(95,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	179	-	-	-	179	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**667 458**	**677 858**	**119 706**	**17,9%**	**189 435**	**28,4%**	**161 787**	**23,9%**	**161 152**	**23,8%**	**632 081**	**93,2%**	**173 057**	**87,5%**	**(6,9%)**
Employee related costs	287 538	265 865	42 133	14,7%	101 463	35,3%	67 438	25,4%	67 101	25,2%	278 135	104,6%	40 545	81,5%	65,5%
Remuneration of councillors	6 702	8 192	2 014	30,1%	1 764	26,3%	1 831	22,4%	2 413	29,5%	8 023	97,9%	1 275	83,7%	89,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	46 681	73 702	9 012	19,3%	5 666	12,1%	1 896	2,6%	10 750	14,6%	27 325	37,1%	34 663	95,7%	(69,0%)
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%	15 768	19,1%	63 768	77,2%	19 762	92,8%	(20,2%)
Interest	-	243	51	-	97	-	195	80,3%	184	75,6%	527	216,7%	36	22,4%	408,1%
Contracted services	97 570	112 912	23 413	24,0%	36 590	37,5%	54 131	47,9%	45 332	40,1%	159 467	141,2%	51 864	110,2%	(12,6%)
Transfers and subsidies	20 000	11 700	2 200	11,0%	1 200	6,0%	3 400	29,1%	1 900	16,2%	8 700	74,4%	1 500	40,0%	26,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	65 090	72 399	21 456	33,0%	22 637	34,8%	24 341	33,6%	17 703	24,5%	86 137	119,0%	23 376	96,7%	(24,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	37	92,9%	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**30 791**	**2 232**	**136 827**	**-**	**17 390**	**-**	**7 644**	**-**	**(120 981)**	**-**	**40 881**	**-**	**(15 186)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	301 278	269 137	56 490	18,8%	44 512	14,8%	31 452	11,7%	132 194	49,1%	264 649	98,3%	88 181	102,4%	49,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**332 069**	**271 369**	**193 318**		**61 903**		**39 095**		**11 214**		**305 530**		**72 995**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**332 069**	**271 369**	**193 318**		**61 903**		**39 095**		**11 214**		**305 530**		**72 995**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**332 069**	**271 369**	**193 318**		**61 903**		**39 095**		**11 214**		**305 530**		**72 995**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**332 069**	**271 369**	**193 318**		**61 903**		**39 095**		**11 214**		**305 530**		**72 995**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**281 989**	**231 988**	**41 176**	**14,6%**	**50 806**	**18,0%**	**26 978**	**11,6%**	**98 404**	**42,4%**	**217 364**	**93,7%**	**57 810**	**92,2%**	**70,2%**
National Government	253 416	228 783	18 830	7,4%	72 281	28,5%	26 131	11,4%	98 236	42,9%	215 477	94,2%	58 346	94,4%	68,4%
Provincial Government	-	-	(0)	-	0	-	-	-	-	-	-	-	246	61,1%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**253 416**	**228 783**	**18 830**	**7,4%**	**72 281**	**28,5%**	**26 131**	**11,4%**	**98 236**	**42,9%**	**215 477**	**94,2%**	**58 593**	**94,0%**	**67,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 574	3 205	22 347	78,2%	(21 474)	(75,2%)	846	26,4%	168	5,3%	1 887	58,9%	(783)	31,9%	(121,5%)
Capital Expenditure Functional	**281 989**	**231 988**	**41 176**	**14,6%**	**50 806**	**18,0%**	**26 978**	**11,6%**	**98 404**	**42,4%**	**217 364**	**93,7%**	**57 810**	**92,2%**	**70,2%**
Municipal governance and administration	**1 182**	**764**	**183**	**15,5%**	**93**	**7,9%**	**488**	**63,8%**	**13**	**1,7%**	**777**	**101,7%**	**473**	**109,9%**	**(97,3%)**
Executive and Council	89	109	97	109,1%	-	-	-	-	-	-	97	88,9%	-	93,4%	-
Finance and administration	1 093	655	86	7,9%	93	8,5%	488	74,5%	13	2,0%	680	103,8%	473	112,0%	(97,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**43**	**-**	**39**	**88,6%**	**138**	**316,8%**	**-**	**-**	**-**	**-**	**176**	**-**	**-**	**1,2%**	**-**
Community and Social Services	43	-	39	88,6%	138	316,8%	-	-	-	-	176	-	-	1,2%	-
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**	**231 224**	**40 933**	**14,6%**	**50 575**	**18,0%**	**26 490**	**11,5%**	**98 391**	**42,6%**	**216 389**	**93,6%**	**57 337**	**92,2%**	**71,6%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	264 362	224 923	38 294	14,5%	51 646	19,5%	26 490	11,8%	99 960	44,4%	216 389	96,2%	54 180	94,1%	84,5%
Waste Water Management	16 141	6 301	2 640	16,4%	(1 071)	(6,6%)	-	-	(1 569)	(24,9%)	-	-	3 156	72,7%	(149,7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**875 855**	**860 599**	**(7 859 860)**	**(897,4%)**	**9 052 323**	**1 033,5%**	**562 817**	**65,4%**	**288 227**	**33,5%**	**2 043 507**	**237,5%**	**559 233**	**212,0%**	**(48,5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	32 097	43 198	(94 265)	(293,7%)	94 002	292,9%	(301)	(,7%)	492	1,1%	(72)	(,2%)	(557)	12,1%	(188,5%)
Other revenue	680	706	151	22,3%	131	19,3%	190	26,9%	165	23,3%	637	90,3%	117	286,0%	40,5%
Transfers and Subsidies - Operational	530 893	536 650	(7 775 071)	(1 464,5%)	8 802 801	1 658,1%	546 826	101,9%	269 956	50,3%	1 844 511	343,7%	412 511	285,0%	(34,6%)
Transfers and Subsidies - Capital	301 278	269 137	(5 158)	(1,7%)	138 012	45,8%	-	-	-	-	132 854	49,4%	133 737	95,0%	(100,0%)
Interest	10 908	10 908	14 483	132,8%	17 377	159,3%	16 103	147,6%	17 614	161,5%	65 577	601,2%	13 424	373,9%	31,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(546 338)**	**(587 772)**	**(191 754)**	**35,1%**	**285 677**	**(52,3%)**	**(10 480)**	**1,8%**	**58 250**	**(9,9%)**	**141 693**	**(24,1%)**	**87 003**	**1,6%**	**(33,0%)**
Suppliers and employees	(526 338)	(575 829)	(191 754)	36,4%	285 677	(54,3%)	(10 480)	1,8%	58 250	(10,1%)	141 693	(24,6%)	87 003	1,6%	(33,0%)
Finance charges	-	(243)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 000)	(11 700)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**329 517**	**272 827**	**(8 051 614)**	**(2 443,5%)**	**9 338 001**	**2 833,8%**	**552 337**	**202,4%**	**346 477**	**127,0%**	**2 185 200**	**800,9%**	**646 236**	**712,7%**	**(46,4%)**
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)**	**(266 713)**	**8**	**-**	**(7)**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**(1)**	**-**	**(100,0%)**
Capital assets	(324 288)	(266 713)	8	-	(7)	-	-	-	-	-	1	-	(1)	-	(100,0%)
Net Cash from/(used) Investing Activities	**(324 288)**	**(266 713)**	**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**	**6 114**	**(8 051 606)**	**(153 965,1%)**	**9 337 994**	**178 563,8%**	**552 337**	**9 034,2%**	**346 477**	**5 667,1%**	**2 185 201**	**35 742,0%**	**646 235**	**(10 232,8%)**	**(46,4%)**
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%	1 853 318	44 113,5%	62 430	1 486,0%	1 048 373	-	76,8%
Cash/cash equivalents at the year end:	**59 328**	**10 315**	**(7 989 176)**	**(13 466,1%)**	**1 300 982**	**2 192,9%**	**1 853 318**	**17 967,1%**	**2 199 795**	**21 326,0%**	**2 199 795**	**21 326,0%**	**1 694 608**	**4 514,4%**	**29,8%**

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	14 160	3,4%	(195)	-	6 390	1,5%	398 082	95,1%	418 436	53,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 566	2,7%	(27)	-	1 595	1,7%	89 318	95,6%	93 451	12,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	62	4,6%	-	-	31	2,3%	1 267	93,1%	1 361	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	11 502	5,0%	-	-	5 545	2,4%	212 345	92,6%	229 392	29,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 412)	(6,5%)	(278)	(,8%)	(145)	(,4%)	39 873	107,7%	37 038	4,8%	-	-	-	-
Total By Income Source	**25 878**	**3,3%**	**(501)**	**(,1%)**	**13 417**	**1,7%**	**740 885**	**95,0%**	**779 678**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 941	6,4%	13	-	1 558	2,0%	70 244	91,5%	76 756	9,8%	-	-	-	-
Commercial	2 844	4,3%	(25)	-	889	1,4%	61 924	94,4%	65 631	8,4%	-	-	-	-
Households	17 579	2,8%	(464)	(,1%)	10 567	1,7%	591 543	95,5%	619 225	79,4%	-	-	-	-
Other	514	2,8%	(25)	(,1%)	402	2,2%	17 174	95,1%	18 066	2,3%	-	-	-	-
Total By Customer Group	**25 878**	**3,3%**	**(501)**	**(,1%)**	**13 417**	**1,7%**	**740 885**	**95,0%**	**779 678**	**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	6 552	37,0%	1 397	7,9%	-	-	9 771	55,1%	17 720	6,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	58 559	23,6%	9 310	3,8%	(1 099)	(,4%)	181 451	73,1%	248 220	93,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**65 110**	**24,5%**	**10 707**	**4,0%**	**(1 099)**	**(,4%)**	**191 222**	**71,9%**	**265 940**	**100,0%**

Contact Details

Municipal Manager	Mr Mlungisi Vusumuzi Ntanzi	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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**498 356**	**19,3%**	**2 599 017**	**100,5%**	**462 110**	**96,8%**	**7,8%**
Exchange Revenue															
Service charges - Electricity	870 387	899 298	268 284	30,8%	219 699	25,2%	212 388	23,6%	215 423	24,0%	915 794	101,8%	194 029	93,8%	11,0%
Service charges - Water	237 040	237 166	59 430	25,1%	58 750	24,8%	59 068	24,9%	58 980	24,9%	236 228	99,6%	58 545	101,6%	,7%
Service charges - Waste Water Management	142 375	157 485	36 140	25,4%	35 682	25,1%	35 640	22,6%	35 349	22,4%	142 811	90,7%	33 820	87,4%	4,5%
Service charges - Waste Management	114 957	114 957	28 599	24,9%	27 949	24,3%	28 423	24,7%	28 279	24,6%	113 251	98,5%	25 238	97,1%	12,0%
Sale of Goods and Rendering of Services	14 166	4 757	1 449	10,2%	2 480	17,5%	2 141	45,0%	1 862	39,1%	7 932	166,7%	2 165	53,0%	(14,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	993	3 486	882	88,8%	714	71,9%	757	21,7%	897	25,7%	3 249	93,2%	961	414,8%	(6,7%)
Interest earned from Current and Non Current Assets	5 592	5 592	1 044	18,7%	1 211	21,7%	1 606	28,7%	2 909	52,0%	6 770	121,1%	1 413	55,3%	105,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	11 643	11 643	2 797	24,0%	2 578	22,1%	2 558	22,0%	5 550	47,7%	13 482	115,8%	1 375	85,0%	303,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 355	1 355	145	10,7%	235	17,4%	172	12,7%	1 004	74,1%	1 557	114,9%	107	61,7%	842,7%
Non-Exchange Revenue															
Property rates	389 490	429 565	115 444	29,6%	107 276	27,5%	107 430	25,0%	106 867	24,9%	437 018	101,7%	98 176	100,9%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 601	7 601	928	12,2%	1 242	16,3%	808	10,6%	24 649	324,3%	27 628	363,5%	6 172	157,9%	299,4%
Licences or permits	36	36	4	10,9%	7	19,4%	34	94,4%	21	59,2%	66	183,9%	7	117,0%	193,6%
Transfer and subsidies - Operational	676 118	704 007	274 097	40,5%	247 862	36,7%	150 789	21,4%	10 570	1,5%	683 318	97,1%	37 733	99,1%	(72,0%)
Interest	3 147	3 147	1 242	39,5%	1 291	41,0%	1 376	43,7%	1 430	45,4%	5 339	169,6%	1 218	151,9%	17,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 757	5 757	(138)	(2,4%)	(4)	(,1%)	149	2,6%	4 568	79,3%	4 575	79,5%	1 151	89,1%	296,8%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 617 460**	**2 675 259**	**642 167**	**24,5%**	**709 691**	**27,1%**	**622 931**	**23,3%**	**917 964**	**34,3%**	**2 892 753**	**108,1%**	**643 439**	**83,1%**	**42,7%**
Employee related costs	721 546	705 382	165 324	22,9%	187 323	26,0%	217 316	30,8%	166 763	23,6%	736 726	104,4%	175 484	93,7%	(5,0%)
Remuneration of councillors	27 443	28 443	7 061	25,7%	8 549	31,2%	7 406	26,0%	7 517	26,4%	30 534	107,4%	7 165	117,8%	4,9%
Bulk purchases - electricity	700 497	690 815	180 698	25,8%	160 553	22,9%	155 045	22,4%	204 122	29,5%	700 418	101,4%	142 981	85,5%	42,8%
Inventory consumed	138 267	139 344	53 747	38,9%	58 758	42,5%	56 063	40,2%	51 935	37,3%	220 502	158,2%	48 985	98,9%	6,0%
Debt impairment	200 548	210 548	-	-	4 444	2,2%	22 704	10,8%	(16 614)	(7,9%)	10 534	5,0%	-	-	(100,0%)
Depreciation and amortisation	352 716	350 716	97 539	27,7%	118 251	33,5%	78 477	22,4%	98 458	28,1%	392 725	112,0%	92 841	98,1%	6,1%
Interest	30 300	30 300	6 715	22,2%	6 324	20,9%	7 417	24,5%	78 600	259,4%	99 057	326,9%	4 490	90,5%	1 650,6%
Contracted services	202 112	290 940	77 260	38,2%	90 180	44,6%	78 646	27,0%	194 392	66,8%	440 479	151,4%	105 440	104,9%	84,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	85 659	12 871	13,7%	5 226	5,6%	8 963	10,5%	64 130	74,9%	91 191	106,5%	31 173	86,0%	105,7%
Operational costs	150 372	143 112	40 951	27,2%	70 083	46,6%	(9 107)	(6,4%)	68 575	47,9%	170 502	119,1%	34 706	76,7%	97,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	21	-	21	-	172	-	(88,0%)
Other Losses	-	-	-	-	-	-	1	-	64	-	65	-	2	-	3 148,6%
Surplus/(Deficit)	**(136 803)**	**(89 408)**	**148 180**	**-**	**(2 717)**	**-**	**(19 590)**	**-**	**(419 608)**	**-**	**(293 736)**	**-**	**(181 329)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	162 376	141 307	13 939	8,6%	39 596	24,4%	29 144	20,6%	35 245	24,9%	117 924	83,5%	89 604	87,8%	(60,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 573**	**51 900**	**162 119**		**36 879**		**9 554**		**(384 363)**		**(175 812)**		**(91 725)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**25 573**	**51 900**	**162 119**		**36 879**		**9 554**		**(384 363)**		**(175 812)**		**(91 725)**		
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**		**(384 363)**		**(175 812)**		**(91 725)**		
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**		**(384 363)**		**(175 812)**		**(91 725)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**53 360**	**33,9%**	**136 354**	**86,6%**	**70 588**	**84,1%**	**(24,4%)**
National Government	151 580	139 549	12 016	7,9%	37 690	24,9%	25 044	17,9%	45 231	32,4%	119 981	86,0%	72 834	91,3%	(37,9%)
Provincial Government	10 796	1 758	105	1,0%	426	3,9%	1 279	72,7%	105	5,9%	1 915	108,9%	800	17,0%	(86,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**162 376**	**141 307**	**12 121**	**7,5%**	**38 116**	**23,5%**	**26 323**	**18,6%**	**45 335**	**32,1%**	**121 895**	**86,3%**	**73 634**	**85,0%**	**(38,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	34	-	(100,0%)
Internally generated funds	11 110	16 145	954	8,6%	3 032	27,3%	2 448	15,2%	8 025	49,7%	14 458	89,6%	(3 080)	73,3%	(360,6%)
Capital Expenditure Functional	**173 486**	**157 452**	**13 074**	**7,5%**	**41 148**	**23,7%**	**28 771**	**18,3%**	**53 360**	**33,9%**	**136 354**	**86,6%**	**70 588**	**84,9%**	**(24,4%)**
Municipal governance and administration	**3 250**	**5 457**	**460**	**14,2%**	**1 987**	**61,1%**	**914**	**16,8%**	**5 921**	**108,5%**	**9 283**	**170,1%**	**(8 196)**	**56,5%**	**(172,2%)**
Executive and Council	-	-	-	-	-	-	-	-	4 800	-	4 800	-	(8 996)	100,0%	(153,4%)
Finance and administration	3 250	5 457	460	14,2%	1 987	61,1%	914	16,8%	1 121	20,5%	4 483	82,1%	800	42,8%	40,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 231**	**13 610**	**2 286**	**11,3%**	**4 135**	**20,4%**	**3 056**	**22,5%**	**10 146**	**74,5%**	**19 623**	**144,2%**	**7 297**	**69,5%**	**39,0%**
Community and Social Services	696	956	144	20,7%	188	27,0%	562	58,8%	490	51,3%	1 383	144,8%	309	54,2%	58,5%
Sport And Recreation	19 035	12 035	2 142	11,3%	3 605	18,9%	2 415	20,1%	9 584	79,6%	17 746	147,5%	6 815	70,5%	40,6%
Public Safety	-	120	-	-	74	-	-	-	-	-	74	61,6%	-	-	-
Housing	500	500	-	-	268	53,7%	79	15,8%	72	14,5%	420	84,0%	173	56,7%	(58,3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**56 081**	**67 720**	**1 326**	**2,4%**	**26 095**	**46,5%**	**9 197**	**13,6%**	**16 641**	**24,6%**	**53 259**	**78,6%**	**25 763**	**99,2%**	**(35,4%)**
Planning and Development	30	98	-	-	55	181,9%	(134)	(137,9%)	32	33,0%	(48)	(48,9%)	1 804	32,0%	(98,2%)
Road Transport	56 051	67 622	1 326	2,4%	26 040	46,5%	9 332	13,8%	16 608	24,6%	53 307	78,8%	23 959	106,6%	(30,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**87 925**	**66 164**	**8 652**	**9,8%**	**8 041**	**9,1%**	**16 343**	**24,7%**	**17 931**	**27,1%**	**50 967**	**77,0%**	**45 724**	**84,3%**	**(60,8%)**
Energy sources	23 644	26 995	-	-	2 180	9,2%	9 920	36,7%	7 225	26,8%	19 325	71,6%	15 277	80,2%	(52,7%)
Water Management	52 191	37 565	8 494	16,3%	5 442	10,4%	5 698	15,2%	11 473	30,5%	31 107	82,8%	24 948	87,3%	(54,0%)
Waste Water Management	12 000	1 000	158	1,3%	419	3,5%	226	22,6%	(803)	(80,3%)	-	-	5 180	69,8%	(115,5%)
Waste Management	90	604	-	-	-	-	499	82,6%	37	6,0%	536	88,7%	319	38,3%	(88,6%)
Other	**6 000**	**4 501**	**349**	**5,8%**	**890**	**14,8%**	**(739)**	**(16,4%)**	**2 721**	**60,5%**	**3 222**	**71,6%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
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%**	**1 027 856**	**41,4%**	**4 811 418**	**193,9%**	**968 570**	**187,8%**	**6,1%**
Property rates	386 136	367 775	341 167	88,4%	344 801	89,3%	42 369	11,5%	69 378	18,9%	797 714	216,9%	267 176	188,1%	(74,0%)
Service charges	1 203 138	1 216 890	548 918	45,6%	602 056	50,0%	310 090	25,5%	288 817	23,7%	1 749 881	143,8%	304 133	104,4%	(5,0%)
Other revenue	43 675	31 273	210 759	482,6%	92 955	212,8%	332 246	1 062,4%	608 583	1 946,0%	1 244 542	3 979,6%	358 330	5 236,2%	69,8%
Transfers and Subsidies - Operational	666 118	718 113	320 601	48,1%	302 060	45,3%	171 090	23,8%	24 461	3,4%	818 213	113,9%	9 200	104,0%	165,9%
Transfers and Subsidies - Capital	162 376	141 307	99 939	61,5%	36 741	22,6%	24 534	17,4%	35 163	24,9%	196 377	139,0%	29 519	89,4%	19,1%
Interest	5 591	5 592	1 754	31,4%	648	11,6%	834	14,9%	1 455	26,0%	4 691	83,9%	213	15,9%	582,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 984 536)**	**(2 112 457)**	**(933 758)**	**47,1%**	**(733 745)**	**37,0%**	**(587 655)**	**27,8%**	**(567 007)**	**26,8%**	**(2 822 165)**	**133,6%**	**(441 752)**	**100,3%**	**28,4%**
Suppliers and employees	(1 954 236)	(2 082 157)	(916 959)	46,9%	(717 014)	36,7%	(587 655)	28,2%	(563 567)	27,1%	(2 785 195)	133,8%	(442 658)	100,3%	27,3%
Finance charges	(30 300)	(30 300)	(16 799)	55,4%	(16 731)	55,2%	-	-	(3 440)	11,4%	(36 970)	122,0%	906	102,7%	(479,7%)
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%	460 849	125,1%	1 989 253	539,8%	526 818	723,1%	(12,5%)
Cash Flow from Investing Activities															
Receipts	10 000	20 000	5	-	10	,1%	4	-	5 404	27,0%	5 423	27,1%	328	40,2%	1 545,0%
Proceeds on disposal of PPE	10 000	20 000	5	-	10	,1%	4	-	5 404	27,0%	5 423	27,1%	328	40,2%	1 545,0%
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%	(33 141)	21,0%	(140 929)	89,5%	(41 006)	84,7%	(19,2%)
Capital assets	(173 486)	(157 452)	(36 196)	20,9%	(42 743)	24,6%	(28 849)	18,3%	(33 141)	21,0%	(140 929)	89,5%	(41 006)	84,7%	(19,2%)
Net Cash from/(used) Investing Activities	(163 486)	(137 452)	(36 192)	22,1%	(42 733)	26,1%	(28 845)	21,0%	(27 737)	20,2%	(135 507)	98,6%	(40 677)	88,5%	(31,8%)
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%	-	-	(5 856)	17,8%	(34 424)	104,4%	(906)	60,8%	546,3%
Repayment of borrowing	(32 986)	(32 986)	(14 392)	43,6%	(14 177)	43,0%	-	-	(5 856)	17,8%	(34 424)	104,4%	(906)	60,8%	546,3%
Net Cash from/(used) Financing Activities	(32 986)	(32 986)	(14 392)	43,6%	(14 177)	43,0%	-	-	(5 856)	17,8%	(34 424)	104,4%	(906)	60,8%	546,3%
Net Increase/(Decrease) in cash held	286 026	198 054	538 795	188,4%	588 608	205,8%	264 663	133,6%	427 256	215,7%	1 819 322	918,6%	485 235	3 523,8%	(11,9%)
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%	1 418 104	5 374,5%	29 721	112,6%	1 654 636	99,1%	(14,3%)
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%	1 845 361	822,2%	1 845 361	822,2%	2 139 871	2 941,2%	(13,8%)

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	20 551	2,8%	14 014	1,9%	11 980	1,6%	685 403	93,6%	731 947	33,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44 529	61,5%	2 349	3,2%	1 368	1,9%	24 139	33,3%	72 384	3,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 257	8,5%	9 190	2,7%	8 531	2,5%	298 570	86,4%	345 548	15,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 411	1,8%	8 734	1,3%	8 385	1,2%	650 394	95,7%	679 924	30,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 651	2,7%	6 314	1,8%	6 184	1,7%	335 953	93,8%	358 102	16,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	557	7,0%	2 789	34,8%	197	2,5%	4 466	55,8%	8 009	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	791	2,7%	785	2,7%	753	2,6%	27 140	92,1%	29 469	1,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 934)	233,7%	1 380	(14,7%)	159	(1,7%)	11 009	(117,3%)	(9 386)	(,4%)	-	-	-	-
Total By Income Source	**95 812**	**4,3%**	**45 555**	**2,1%**	**37 556**	**1,7%**	**2 037 074**	**91,9%**	**2 215 997**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(1 831)	(10,7%)	2 001	11,7%	403	2,4%	16 589	96,7%	17 163	,8%	-	-	-	-
Commercial	37 177	24,1%	7 649	5,0%	3 781	2,5%	105 406	68,4%	154 013	7,0%	-	-	-	-
Households	60 449	3,0%	35 883	1,8%	33 350	1,6%	1 914 824	93,7%	2 044 506	92,3%	-	-	-	-
Other	18	5,6%	22	6,8%	21	6,6%	255	81,0%	315	-	-	-	-	-
Total By Customer Group	**95 812**	**4,3%**	**45 555**	**2,1%**	**37 556**	**1,7%**	**2 037 074**	**91,9%**	**2 215 997**	**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	161 453	29,0%	60 937	10,9%	60 727	10,9%	274 515	49,2%	557 632	56,6%
Bulk Water	26 483	8,2%	26 427	8,2%	18 270	5,7%	251 685	78,0%	322 865	32,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	67 142	97,2%	1 943	2,8%	-	-	-	-	69 085	7,0%
Auditor-General	5 107	100,0%	-	-	-	-	-	-	5 107	,5%
Other	26 385	87,6%	-	-	-	-	3 730	12,4%	30 115	3,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**286 570**	**29,1%**	**89 307**	**9,1%**	**78 998**	**8,0%**	**529 929**	**53,8%**	**984 804**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2023/24 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**26 949**	**19,5%**	**132 006**	**95,4%**	**(9 101)**	**91,7%**	**(396,1%)**
Exchange Revenue															
Service charges - Electricity	21 196	18 384	4 587	21,6%	4 910	23,2%	4 795	26,1%	6 010	32,7%	20 302	110,4%	(5 655)	88,2%	(206,3%)
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%	707	27,2%	2 752	106,0%	498	82,4%	41,9%
Sale of Goods and Rendering of Services	331	269	73	21,9%	105	31,8%	137	50,8%	166	61,5%	480	178,4%	113	121,6%	46,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 549	1 889	315	8,9%	452	12,7%	343	18,2%	470	24,9%	1 580	83,6%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	1 169	1 667	654	55,9%	431	36,8%	105	6,3%	146	8,8%	1 336	80,1%	606	156,9%	(75,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 726	1 083	397	23,0%	324	18,8%	367	33,9%	356	32,8%	1 445	133,4%	409	136,7%	(13,1%)
Licence and permits	2 066	2 591	612	29,6%	526	25,5%	558	21,5%	538	20,8%	2 234	86,2%	755	128,1%	(28,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	850	71	48	5,6%	22	2,6%	36	50,4%	618	877,1%	724	1 026,6%	1	111,0%	48 626,3%
Non-Exchange Revenue															
Property rates	47 567	49 680	11 145	23,4%	11 131	23,4%	10 949	22,0%	11 131	22,4%	44 356	89,3%	8 972	82,5%	24,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 004	703	135	13,5%	216	21,6%	248	35,3%	153	21,8%	753	107,0%	169	150,5%	(9,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 303	53 241	17 130	37,0%	15 147	32,7%	11 956	22,5%	4 438	8,3%	48 671	91,4%	(16 687)	95,2%	(126,6%)
Interest	3 549	6 173	1 352	38,1%	1 868	52,6%	1 936	31,4%	2 216	35,9%	7 372	119,4%	1 717	111,0%	29,1%
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%**	**35 124**	**25,4%**	**125 903**	**91,0%**	**33 170**	**86,9%**	**5,9%**
Employee related costs	52 090	55 530	13 139	25,2%	15 121	29,0%	12 008	21,6%	12 384	22,3%	52 653	94,8%	15 556	97,2%	(20,4%)
Remuneration of councillors	4 740	4 740	1 168	24,6%	1 182	24,9%	1 182	24,9%	1 182	24,9%	4 714	99,4%	1 549	103,9%	(23,7%)
Bulk purchases - electricity	22 883	25 411	8 113	35,5%	4 593	20,1%	3 030	11,9%	8 400	33,1%	24 136	95,0%	4 956	95,3%	69,5%
Inventory consumed	5 572	5 743	478	8,6%	345	6,2%	(687)	(12,0%)	8	,1%	144	2,5%	1 229	102,2%	(99,4%)
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%	2 202	23,6%	7 831	83,9%	2 094	66,0%	5,1%
Interest	-	-	(1)	-	-	-	35	-	271	-	306	-	17	111,0%	1 449,9%
Contracted services	14 230	20 328	5 192	36,5%	6 419	45,1%	3 426	16,9%	7 557	37,2%	22 595	111,2%	5 777	106,7%	30,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	494	-	-	-	185	-	1 529	-	2 207	-	1 369	-	11,7%
Operational costs	12 322	14 388	1 763	14,3%	5 747	46,6%	2 216	15,4%	1 592	11,1%	11 317	78,7%	622	69,5%	156,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 393**	**24**	**4 672**	**-**	**334**	**-**	**9 273**	**-**	**(8 175)**	**-**	**6 103**	**-**	**(42 270)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	31 858	55 858	11 349	35,6%	21 029	66,0%	11 085	19,8%	8 511	15,2%	51 975	93,0%	34 834	72,2%	(75,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 251**	**55 882**	**16 021**		**21 363**		**20 358**		**336**		**58 077**		**(7 436)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**39 251**	**55 882**	**16 021**		**21 363**		**20 358**		**336**		**58 077**		**(7 436)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 251**	**55 882**	**16 021**		**21 363**		**20 358**		**336**		**58 077**		**(7 436)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 251**	**55 882**	**16 021**		**21 363**		**20 358**		**336**		**58 077**		**(7 436)**		

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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2023/24 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**29 228**	**52 360**	**27 672**	**94,7%**	**16 173**	**55,3%**	**4 865**	**9,3%**	**4 878**	**9,3%**	**53 587**	**102,3%**	**17 329**	**72,6%**	**(71,9%)**
National Government	27 703	48 572	27 672	99,9%	13 743	49,6%	4 782	9,8%	4 872	10,0%	51 069	105,1%	17 311	70,9%	(71,9%)
Provincial Government	-	2 442	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 703**	**51 014**	**27 672**	**99,9%**	**13 743**	**49,6%**	**4 782**	**9,4%**	**4 872**	**9,6%**	**51 069**	**100,1%**	**17 311**	**70,9%**	**(71,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 525	1 346	-	-	2 430	159,3%	83	6,1%	6	,4%	2 518	187,1%	18	107,8%	(66,3%)
Capital Expenditure Functional	**29 228**	**52 360**	**27 672**	**94,7%**	**16 173**	**55,3%**	**5 204**	**9,9%**	**5 757**	**11,0%**	**54 806**	**104,7%**	**17 329**	**72,6%**	**(66,8%)**
Municipal governance and administration	**1 433**	**1 184**	**-**	**-**	**980**	**68,4%**	**65**	**5,5%**	**-**	**-**	**1 045**	**88,3%**	**18**	**32,9%**	**(100,0%)**
Executive and Council	-	-	-	-	76	-	-	-	-	-	76	-	-	-	-
Finance and administration	1 433	1 184	-	-	904	63,1%	65	5,5%	-	-	969	81,8%	18	33,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**92**	**162**	**-**	**-**	**18**	**19,8%**	**18**	**10,8%**	**6**	**3,6%**	**42**	**25,7%**	**5 089**	**89,1%**	**(99,9%)**
Community and Social Services	92	137	-	-	-	-	18	12,8%	(1)	(,4%)	17	12,4%	-	5,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	5 089	92,4%	(100,0%)
Public Safety	-	25	-	-	18	-	-	-	7	26,0%	25	99,0%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 209**	**28 991**	**20 938**	**147,4%**	**8 086**	**56,9%**	**3 754**	**12,9%**	**16**	**,1%**	**32 795**	**113,1%**	**2 979**	**37,4%**	**(99,4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 209	28 991	20 938	147,4%	8 086	56,9%	3 754	12,9%	16	,1%	32 795	113,1%	2 979	37,4%	(99,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 494**	**19 581**	**6 733**	**49,9%**	**6 196**	**45,9%**	**1 028**	**5,2%**	**4 856**	**24,8%**	**18 813**	**96,1%**	**9 243**	**97,2%**	**(47,5%)**
Energy sources	13 494	19 581	6 733	49,9%	6 196	45,9%	1 028	5,2%	4 856	24,8%	18 813	96,1%	9 243	97,2%	(47,5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**2 442**	**-**	**-**	**893**	**-**	**339**	**13,9%**	**879**	**36,0%**	**2 111**	**86,4%**	**-**	**-**	**(100,0%)**

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 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter 4th 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 Fourth Quarter Actual Expenditure	2023/24 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**149 138**	**178 565**	**(3 724)**	**(2,5%)**	**78 483**	**52,6%**	**72 115**	**40,4%**	**46 281**	**25,9%**	**193 155**	**108,2%**	**(34 406)**	**(13,4%)**	**(234,5%)**
Property rates	38 373	39 744	(2 012)	(5,2%)	464	1,2%	421	1,1%	286	,7%	(841)	(2,1%)	(2 186)	(56,3%)	(113,1%)
Service charges	17 902	17 833	23 439	130,9%	80 310	448,6%	50 163	281,3%	39 259	220,2%	193 172	1 083,2%	(1 701)	(28,4%)	(2 408,2%)
Other revenue	4 327	4 057	(1 313)	(30,4%)	38	,9%	41	1,0%	36	,9%	(1 198)	(29,5%)	(1 743)	(30,0%)	(102,1%)
Transfers and Subsidies - Operational	48 412	53 241	(17 888)	(37,0%)	(2 329)	(4,8%)	21 490	40,4%	6 700	12,6%	7 973	15,0%	(26 888)	31,0%	(124,9%)
Transfers and Subsidies - Capital	31 858	55 858	(3 630)	(11,4%)	(0)	-	-	-	-	-	(3 630)	(6,5%)	-	-	-
Interest	8 268	7 832	(2 321)	(28,1%)	-	-	-	-	-	-	(2 321)	(29,6%)	(1 887)	(776,8%)	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(118 958)**	**(131 670)**	**(28 422)**	**23,9%**	**(36 198)**	**30,4%**	**(21 823)**	**16,6%**	**(27 147)**	**20,6%**	**(113 590)**	**86,3%**	**(77)**	**,2%**	**35 347,9%**
Suppliers and employees	(118 958)	(131 670)	(28 422)	23,9%	(36 198)	30,4%	(21 823)	16,6%	(27 147)	20,6%	(113 590)	86,3%	(77)	,2%	35 347,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**30 181**	**46 895**	**(32 147)**	**(106,5%)**	**42 285**	**140,1%**	**50 293**	**107,2%**	**19 135**	**40,8%**	**79 566**	**169,7%**	**(34 483)**	**(35,8%)**	**(155,5%)**
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	**(33 612)**	**(60 354)**	**(3 328)**	**9,9%**	**(11 871)**	**35,3%**	**(5 064)**	**8,4%**	**(4 301)**	**7,1%**	**(24 565)**	**40,7%**	**-**	**-**	**(100,0%)**
Capital assets	(33 612)	(60 354)	(3 328)	9,9%	(11 871)	35,3%	(5 064)	8,4%	(4 301)	7,1%	(24 565)	40,7%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(33 612)**	**(60 354)**	**(3 328)**	**9,9%**	**(11 871)**	**35,3%**	**(5 064)**	**8,4%**	**(4 301)**	**7,1%**	**(24 565)**	**40,7%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 431)**	**(13 459)**	**(35 475)**	**1 033,8%**	**30 414**	**(886,3%)**	**45 229**	**(336,1%)**	**14 833**	**(110,2%)**	**55 001**	**(408,7%)**	**(34 483)**	**445 908,2%**	**(143,0%)**
Cash/cash equivalents at the year begin:	21 791	17 013	21 645	99,3%	(26 556)	(121,9%)	2 958	17,4%	47 424	278,7%	21 645	127,2%	11 413	,8%	315,5%
Cash/cash equivalents at the year end:	**18 359**	**3 555**	**(35 715)**	**(194,5%)**	**3 247**	**17,7%**	**47 657**	**1 340,6%**	**61 750**	**1 737,1%**	**61 750**	**1 737,1%**	**(23 438)**	**(802,8%)**	**(363,5%)**

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	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 258	19,2%	(1)	-	606	5,2%	8 911	75,7%	11 775	12,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 067	9,7%	(4)	-	1 759	3,4%	45 168	86,9%	51 990	55,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	319	6,9%	(7)	(,1%)	114	2,5%	4 186	90,8%	4 612	4,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	145	10,0%	(0)	-	44	3,0%	1 258	87,0%	1 447	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 016	6,3%	-	-	968	3,0%	28 871	90,6%	31 855	33,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 736)	98,6%	(575)	7,3%	(52)	,7%	517	(6,6%)	(7 846)	(8,4%)	-	-	-	-
Total By Income Source	**2 068**	**2,2%**	**(586)**	**(,6%)**	**3 439**	**3,7%**	**88 911**	**94,8%**	**93 831**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(3 080)	(11,3%)	(493)	(1,8%)	1 140	4,2%	29 731	108,9%	27 298	29,1%	-	-	-	-
Commercial	661	14,5%	(8)	(,2%)	314	6,9%	3 583	78,8%	4 550	4,8%	-	-	-	-
Households	1 626	7,9%	(68)	(,3%)	582	2,8%	18 564	89,7%	20 703	22,1%	-	-	-	-
Other	2 862	6,9%	(17)	-	1 403	3,4%	37 033	89,7%	41 281	44,0%	-	-	-	-
Total By Customer Group	**2 068**	**2,2%**	**(586)**	**(,6%)**	**3 439**	**3,7%**	**88 911**	**94,8%**	**93 831**	**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	6 110	49,8%	(869)	(7,1%)	2 695	22,0%	4 334	35,3%	12 270	48,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 233	28,9%	2 674	34,6%	120	1,6%	2 702	35,0%	7 728	30,5%
Auditor-General	175	9,3%	(509)	(27,1%)	(382)	(20,3%)	2 594	138,0%	1 879	7,4%
Other	(1 538)	(44,1%)	1 402	40,2%	(980)	(28,1%)	4 601	132,0%	3 485	13,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 980**	**27,5%**	**2 698**	**10,6%**	**1 453**	**5,7%**	**14 231**	**56,1%**	**25 362**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**16 229**	**8,8%**	**182 515**	**98,8%**	**14 559**	**79,9%**	**11,5%**
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%	381	18,5%	1 533	74,3%	351	68,6%	8,6%
Sale of Goods and Rendering of Services	1 197	415	89	7,4%	108	9,0%	372	89,6%	274	66,0%	843	202,8%	43	6,0%	539,3%
Agency services	150	180	266	177,5%	197	131,3%	(204)	(113,3%)	179	99,5%	438	243,5%	223	-	(19,8%)
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%	767	22,0%	2 827	81,0%	852	112,5%	(10,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21	22	3	13,5%	6	31,0%	10	44,2%	2	7,1%	21	93,9%	10	410,4%	(83,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	34	-	-	-	-	831	2 451,9%	-	-	831	2 451,9%	1 093	-	(100,0%)
Non-Exchange Revenue															
Property rates	45 039	45 039	645	1,4%	18 754	41,6%	15 179	33,7%	11 264	25,0%	45 842	101,8%	10 874	100,2%	3,6%
Surcharges and Taxes	23 655	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	1 642	7	1,2%	(25)	(4,1%)	48	2,9%	1 233	75,1%	1 263	76,9%	3	2,1%	42 710,4%
Licences or permits	2 250	1 351	10	,5%	(103)	(4,6%)	1 011	74,8%	121	9,0%	1 040	77,0%	103	18,6%	18,1%
Transfer and subsidies - Operational	126 866	129 280	51 209	40,4%	41 858	33,0%	31 328	24,2%	1 499	1,2%	125 895	97,4%	1 008	93,5%	48,8%
Interest	-	1 139	7 705	-	(2 820)	-	(3 416)	(299,8%)	509	44,7%	1 978	173,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	2	-	2	-	-	-	4	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**172 696**	**205 333**	**36 544**	**21,2%**	**34 090**	**19,7%**	**61 903**	**30,1%**	**28 766**	**14,0%**	**161 304**	**78,6%**	**35 131**	**79,5%**	**(18,1%)**
Employee related costs	31 034	32 834	11 524	37,1%	6 307	20,3%	23 313	71,0%	12 107	36,9%	53 251	162,2%	6 764	74,9%	79,0%
Remuneration of councillors	12 707	11 000	2 107	16,6%	-	-	7 425	67,5%	3 599	32,7%	13 131	119,4%	1 862	96,1%	93,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	210	374	-	-	40	19,3%	274	73,2%	86	23,0%	400	107,1%	51	54,6%	67,8%
Debt impairment	-	26 776	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 020	31 020	4 217	10,3%	4 430	10,8%	9 048	29,2%	4 105	13,2%	21 800	70,3%	4 751	58,0%	(13,6%)
Interest	7 386	5 964	2 338	31,7%	455	6,2%	411	6,9%	(1 451)	(24,3%)	1 753	29,4%	935	67,2%	(255,1%)
Contracted services	34 361	56 484	8 373	24,4%	15 984	46,5%	13 351	23,6%	4 670	8,3%	42 378	75,0%	13 561	110,0%	(65,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	28	-	28	-	-	-	(100,0%)
Operational costs	45 977	40 882	7 986	17,4%	6 874	15,0%	8 083	19,8%	5 622	13,8%	28 564	69,9%	7 206	73,2%	(22,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**30 471**	**(20 678)**	**28 159**	**-**	**21 452**	**-**	**(15 862)**	**-**	**(12 537)**	**-**	**21 211**	**-**	**(20 572)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	24 921	36 171	3 973	15,9%	10 089	40,5%	451	1,2%	13 392	37,0%	27 905	77,1%	11 475	93,6%	16,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**55 392**	**15 493**	**32 131**		**31 541**		**(15 411)**		**855**		**49 116**		**(9 097)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**55 392**	**15 493**	**32 131**		**31 541**		**(15 411)**		**855**		**49 116**		**(9 097)**		
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)**		**855**		**49 116**		**(9 097)**		
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)**		**855**		**49 116**		**(9 097)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**(11 893)**	**(23,7%)**	**9 040**	**18,0%**	**9 394**	**60,3%**	**(226,6%)**
National Government	24 921	26 921	-	-	12 146	48,7%	192	,7%	(3 913)	(14,5%)	8 424	31,3%	6 516	87,1%	(160,1%)
Provincial Government	-	11 250	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 921**	**38 171**	**-**	**-**	**12 146**	**48,7%**	**192**	**,5%**	**(3 913)**	**(10,3%)**	**8 424**	**22,1%**	**6 516**	**87,1%**	**(160,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 130	11 933	2 835	25,5%	995	8,9%	4 765	39,9%	(7 979)	(66,9%)	616	5,2%	2 878	29,8%	(377,2%)
Capital Expenditure Functional	**43 381**	**56 434**	**2 924**	**6,7%**	**13 444**	**31,0%**	**5 462**	**9,7%**	**11 529**	**20,4%**	**33 359**	**59,1%**	**11 690**	**52,3%**	**(1,4%)**
Municipal governance and administration	**1 850**	**1 850**	**78**	**4,2%**	**54**	**2,9%**	**928**	**50,2%**	**21 410**	**1 157,3%**	**22 470**	**1 214,6%**	**2 000**	**75,2%**	**970,3%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100,0%)
Finance and administration	1 850	1 850	78	4,2%	54	2,9%	928	50,2%	21 410	1 157,3%	22 470	1 214,6%	2 001	75,2%	970,1%
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%**	**(11 486)**	**(28,8%)**	**9 284**	**23,3%**	**9 504**	**53,8%**	**(220,9%)**
Planning and Development	38 121	39 924	2 847	7,5%	13 324	35,0%	4 600	11,5%	(11 486)	(28,8%)	9 284	23,3%	9 504	53,8%	(220,9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 410**	**14 660**	**-**	**-**	**66**	**1,9%**	**(66)**	**(,5%)**	**1 604**	**10,9%**	**1 604**	**10,9%**	**186**	**10,8%**	**763,3%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 410	14 660	-	-	66	1,9%	(66)	(,5%)	1 604	10,9%	1 604	10,9%	186	10,8%	763,3%
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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**6 946**	**2,6%**	**29 316**	**10,9%**	**2 687**	**11,4%**	**158,5%**
Property rates	45 039	46 178	2 828	6,3%	6 068	13,5%	6 616	14,3%	8 832	19,1%	24 343	52,7%	5 624	53,1%	57,0%
Service charges	2 063	2 063	47	2,3%	101	4,9%	86	4,2%	97	4,7%	332	16,1%	83	18,6%	17,2%
Other revenue	55 617	49 917	5 544	10,0%	650	1,2%	(1 400)	(2,8%)	(2 813)	(5,6%)	1 982	4,0%	(3 947)	(,2%)	(28,7%)
Transfers and Subsidies - Operational	120 775	131 982	-	-	-	-	-	-	63	-	63	-	241	2,1%	(74,0%)
Transfers and Subsidies - Capital	24 921	36 171	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 327	3 490	628	47,3%	785	59,2%	416	11,9%	767	22,0%	2 597	74,4%	686	82,7%	11,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(108 509)**	**(187 439)**	**(14 595)**	**13,5%**	**(13 977)**	**12,9%**	**(10 369)**	**5,5%**	**(7 085)**	**3,8%**	**(46 027)**	**24,6%**	**(6 730)**	**10,6%**	**5,3%**
Suppliers and employees	(108 509)	(187 439)	(14 088)	13,0%	(12 561)	11,6%	(9 548)	5,1%	(6 324)	3,4%	(42 521)	22,7%	(3 918)	8,8%	61,4%
Finance charges	-	-	(507)	-	(1 416)	-	(821)	-	(761)	-	(3 506)	-	(2 812)	134,5%	(72,9%)
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%)**	**(138)**	**(,2%)**	**(16 711)**	**(20,3%)**	**(4 043)**	**36,5%**	**(96,6%)**
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	**-**	**-**	**(3 410)**	**-**	**(10 394)**	**-**	**(2 762)**	**-**	**(8 158)**	**-**	**(24 724)**	**-**	**(8 455)**	**65,6%**	**(3,5%)**
Capital assets	-	-	(3 410)	-	(10 394)	-	(2 762)	-	(8 158)	-	(24 724)	-	(8 455)	65,6%	(3,5%)
Net Cash from/(used) Investing Activities	**-**	**-**	**(3 410)**	**-**	**(10 394)**	**-**	**(2 762)**	**-**	**(8 158)**	**-**	**(24 724)**	**-**	**(8 455)**	**65,6%**	**(3,5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**(2 598)**	**-**	**(1 299)**	**-**	**(1 299)**	**-**	**(5 196)**	**-**	**(2 598)**	**-**	**(50,0%)**
Repayment of borrowing	-	-	-	-	(2 598)	-	(1 299)	-	(1 299)	-	(5 196)	-	(2 598)	-	(50,0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**(2 598)**	**-**	**(1 299)**	**-**	**(1 299)**	**-**	**(5 196)**	**-**	**(2 598)**	**-**	**(50,0%)**
Net Increase/(Decrease) in cash held	**141 231**	**82 361**	**(8 959)**	**(6,3%)**	**(19 365)**	**(13,7%)**	**(8 711)**	**(10,6%)**	**(9 595)**	**(11,6%)**	**(46 630)**	**(56,6%)**	**(15 096)**	**85,1%**	**(36,4%)**
Cash/cash equivalents at the year begin:	7 788	19 594	19 364	248,6%	10 635	136,6%	(8 730)	(44,6%)	(17 441)	(89,0%)	19 364	98,8%	(9 014)	100,9%	93,5%
Cash/cash equivalents at the year end:	**149 019**	**101 955**	**10 635**	**7,1%**	**(8 730)**	**(5,9%)**	**(17 441)**	**(17,1%)**	**(27 036)**	**(26,5%)**	**(27 036)**	**(26,5%)**	**(24 110)**	**81,1%**	**12,1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 736	3,2%	2 304	2,7%	2 136	2,5%	77 921	91,6%	85 097	85,9%	(849)	(1,0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	142	1,7%	132	1,5%	126	1,5%	8 142	95,3%	8 541	8,6%	4	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	173	3,4%	169	3,3%	165	3,2%	4 604	90,1%	5 111	5,2%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	293	100,0%	293	,3%	(5)	(1,7%)	-	-
Total By Income Source	**3 051**	**3,1%**	**2 605**	**2,6%**	**2 426**	**2,4%**	**90 960**	**91,8%**	**99 042**	**100,0%**	**(850)**	**(,9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 139	3,6%	957	3,0%	931	3,0%	28 509	90,4%	31 536	31,8%	(270)	(,9%)	-	-
Commercial	945	4,0%	760	3,2%	662	2,8%	21 482	90,1%	23 849	24,1%	(158)	(,7%)	-	-
Households	967	2,2%	887	2,0%	834	1,9%	40 970	93,8%	43 657	44,1%	(421)	(1,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 051**	**3,1%**	**2 605**	**2,6%**	**2 426**	**2,4%**	**90 960**	**91,8%**	**99 042**	**100,0%**	**(850)**	**(,9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 926	27,2%	681	9,6%	645	9,1%	3 826	54,1%	7 077	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 926**	**27,2%**	**681**	**9,6%**	**645**	**9,1%**	**3 826**	**54,1%**	**7 077**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**15 946**	**4,5%**	**273 571**	**77,0%**	**12 105**	**81,1%**	**31,7%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	35 157	35 157	4 073	11,6%	6 659	18,9%	4 911	14,0%	7 807	22,2%	23 450	66,7%	1 770	64,4%	341,1%
Service charges - Waste Water Management	9 855	9 855	670	6,8%	2 440	24,8%	1 866	18,9%	2 541	25,8%	7 517	76,3%	661	67,0%	284,3%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	404	404	15	3,8%	-	-	7	1,7%	3	,7%	25	6,2%	29	66,3%	(89,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 372	23 372	2 606	11,1%	1 346	5,8%	978	4,2%	1 650	7,1%	6 579	28,2%	5 452	109,6%	(69,7%)
Interest earned from Current and Non Current Assets	7 503	7 503	2 104	28,0%	1 685	22,5%	1 608	21,4%	2 328	31,0%	7 726	103,0%	2 621	133,4%	(11,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	58	58	6	10,7%	6	10,7%	6	10,7%	6	10,7%	25	42,9%	6	44,0%	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 850	10 853	87	,8%	181	1,7%	252	2,3%	41	,4%	562	5,2%	1 567	87,0%	(97,4%)
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%	1 569	,6%	227 661	85,0%	-	79,7%	(100,0%)
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%**	**86 706**	**29,2%**	**342 071**	**115,3%**	**88 018**	**91,2%**	**(1,5%)**
Employee related costs	127 233	130 323	35 458	27,9%	39 227	30,8%	36 946	28,3%	37 744	29,0%	149 375	114,6%	36 036	105,7%	4,7%
Remuneration of councillors	11 791	7 911	2 048	17,4%	2 737	23,2%	2 387	30,2%	2 190	27,7%	9 362	118,4%	2 232	91,6%	(1,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	15 000	15 000	6 198	41,3%	4 632	30,9%	9 772	65,1%	5 913	39,4%	26 515	176,8%	4 384	88,2%	34,9%
Debt impairment	8 678	8 678	(8 098)	(93,3%)	-	-	8 098	93,3%	-	-	-	-	-	-	-
Depreciation and amortisation	18 630	18 613	4 895	26,3%	5 210	28,0%	5 212	28,0%	5 210	28,0%	20 527	110,3%	4 264	95,4%	22,2%
Interest	97	77	99	101,9%	437	448,2%	411	533,5%	2 163	2 807,4%	3 110	4 036,2%	2 529	1 260,7%	(14,5%)
Contracted services	39 542	77 666	21 802	55,1%	29 918	75,7%	19 211	24,7%	20 326	26,2%	91 257	117,5%	27 128	80,4%	(25,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	83	-	-	-	-	-	(19)	-	64	-	52	-	(135,4%)
Operational costs	35 644	38 495	6 997	19,6%	12 302	34,5%	9 384	24,4%	13 179	34,2%	41 861	108,7%	11 394	79,8%	15,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**73 172**	**58 416**	**32 715**	**-**	**(8 009)**	**-**	**(22 445)**	**-**	**(70 760)**	**-**	**(68 500)**	**-**	**(75 913)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	129 316	128 999	-	-	-	-	30 786	23,9%	53 268	41,3%	84 054	65,2%	46	7,2%	115 491,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**202 488**	**187 416**	**32 715**		**(8 009)**		**8 341**		**(17 492)**		**15 554**		**(75 867)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**202 488**	**187 416**	**32 715**		**(8 009)**		**8 341**		**(17 492)**		**15 554**		**(75 867)**		
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**		**(17 492)**		**15 554**		**(75 867)**		
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**		**(17 492)**		**15 554**		**(75 867)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**38 514**	**33,9%**	**122 289**	**107,8%**	**25 824**	**98,0%**	**49,1%**
National Government	112 528	112 724	29 256	26,0%	29 150	25,9%	24 764	22,0%	38 514	34,2%	121 684	107,9%	25 354	98,5%	51,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	(316)	-	(100,0%)
Transfers recognised - capital	**112 528**	**112 724**	**29 256**	**26,0%**	**29 150**	**25,9%**	**24 764**	**22,0%**	**38 514**	**34,2%**	**121 684**	**107,9%**	**25 037**	**98,5%**	**53,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	739	739	-	-	359	48,5%	247	33,5%	-	-	606	82,0%	787	65,0%	(100,0%)
Capital Expenditure Functional	**113 267**	**113 464**	**29 256**	**25,8%**	**29 508**	**26,1%**	**25 011**	**22,0%**	**38 514**	**33,9%**	**122 289**	**107,8%**	**25 824**	**97,9%**	**49,1%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**24**	**-**	**-**	**-**	**-**	**-**	**24**	**-**	**-**	**5,8%**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	24	-	-	-	-	-	24	-	-	6,5%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**739**	**739**	**1 060**	**143,4%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 060**	**143,4%**	**3 076**	**700,7%**	**(100,0%)**
Community and Social Services	739	739	1 060	143,4%	-	-	-	-	-	-	1 060	143,4%	3 076	700,7%	(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%**	**433**	**4,1%**	**32 392**	**305,1%**	**5 055**	**45,7%**	**(91,4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 957	10 616	9 048	130,1%	9 918	142,6%	12 994	122,4%	433	4,1%	32 392	305,1%	5 055	45,7%	(91,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**105 571**	**102 108**	**19 149**	**18,1%**	**19 567**	**18,5%**	**12 018**	**11,8%**	**38 081**	**37,3%**	**88 814**	**87,0%**	**17 694**	**96,5%**	**115,2%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	75 589	72 847	15 323	20,3%	19 435	25,7%	9 819	13,5%	31 332	43,0%	75 909	104,2%	16 682	134,7%	87,8%
Waste Water Management	29 982	29 261	3 826	12,8%	132	,4%	2 199	7,5%	6 749	23,1%	12 905	44,1%	1 012	29,2%	566,8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**75 868**	**48,6%**	**(100,0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	41 133	43 581	180	,4%	55	,1%	-	-	-	-	235	,5%	181	6,0%	(100,0%)
Other revenue	12 855	29 983	109	,8%	214	1,7%	-	-	-	-	323	1,1%	1 601	85,5%	(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%	66 000	62,2%	(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%	8 086	373,0%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(240 777)**	**(283 082)**	**47 254**	**(19,6%)**	**(46 015)**	**19,1%**	**(38 320)**	**13,5%**	**(38 997)**	**13,8%**	**(76 079)**	**26,9%**	**(37 226)**	**51,3%**	**4,8%**
Suppliers and employees	(240 679)	(283 005)	47 254	(19,6%)	(46 015)	19,1%	(38 320)	13,5%	(38 997)	13,8%	(76 079)	26,9%	(37 226)	51,4%	4,8%
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%	(38 997)	(20,0%)	82 017	42,0%	38 643	44,2%	(200,9%)
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	(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%	(38 997)	(60,4%)	82 017	126,9%	38 643	112,8%	(200,9%)
Cash/cash equivalents at the year begin:	76 944	62 412	-	-	213 051	276,9%	182 363	292,2%	183 122	293,4%	-	-	36 156	-	406,5%
Cash/cash equivalents at the year end:	139 441	127 026	213 051	152,8%	182 363	130,8%	183 122	144,2%	144 124	113,5%	144 124	113,5%	74 798	52,2%	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	9 938	22,1%	547	1,2%	1 841	4,1%	32 646	72,6%	44 972	53,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 898	19,0%	236	1,2%	971	4,7%	15 363	75,1%	20 468	24,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 087	5,2%	-	-	536	2,6%	19 325	92,2%	20 949	24,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(68)	4,6%	(29)	2,0%	(17)	1,2%	(1 362)	92,3%	(1 476)	(1,7%)	-	-	-	-
Total By Income Source	**14 855**	**17,5%**	**754**	**,9%**	**3 331**	**3,9%**	**65 972**	**77,7%**	**84 912**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	799	6,0%	(4)	-	342	2,6%	12 162	91,4%	13 300	15,7%	-	-	-	-
Commercial	858	18,9%	(11)	(,3%)	221	4,9%	3 474	76,5%	4 541	5,3%	-	-	-	-
Households	11 097	18,2%	500	,8%	2 574	4,2%	46 864	76,8%	61 036	71,9%	-	-	-	-
Other	2 100	34,8%	269	4,5%	194	3,2%	3 472	57,5%	6 035	7,1%	-	-	-	-
Total By Customer Group	**14 855**	**17,5%**	**754**	**,9%**	**3 331**	**3,9%**	**65 972**	**77,7%**	**84 912**	**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	8 683	11,3%	-	-	-	-	68 082	88,7%	76 765	52,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 144	24,5%	213	1,7%	1 189	9,3%	8 265	64,5%	12 811	8,8%
Auditor-General	201	12,3%	-	-	-	-	1 431	87,7%	1 631	1,1%
Other	13 252	24,5%	1 362	2,5%	772	1,4%	38 606	71,5%	53 991	37,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**25 280**	**17,4%**	**1 575**	**1,1%**	**1 961**	**1,4%**	**116 383**	**80,2%**	**145 199**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**20 346**	**8,5%**	**209 076**	**87,6%**	**39 206**	**89,9%**	**(48,1%)**
Exchange Revenue															
Service charges - Electricity	57 446	57 446	11 183	19,5%	10 943	19,0%	11 512	20,0%	9 089	15,8%	42 727	74,4%	7 260	63,7%	25,2%
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%	537	15,0%	2 874	80,1%	743	110,0%	(27,6%)
Sale of Goods and Rendering of Services	272	272	21	7,7%	15	5,5%	42	15,4%	82	30,2%	160	58,8%	101	62,0%	(19,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 540	6 540	1 407	21,5%	1 409	21,5%	946	14,5%	955	14,6%	4 716	72,1%	1 402	88,8%	(31,9%)
Interest earned from Current and Non Current Assets	3 100	3 100	406	13,1%	170	5,5%	183	5,9%	287	9,3%	1 046	33,7%	451	51,6%	(36,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 597	1 597	2 093	131,1%	(1 219)	(76,3%)	427	26,7%	438	27,4%	1 740	109,0%	423	102,4%	3,7%
Licence and permits	770	770	72	9,4%	89	11,6%	103	13,4%	70	9,1%	334	43,4%	40	34,6%	72,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 942	9 942	147	1,5%	51	,5%	96	1,0%	59	,6%	354	3,6%	54	4,5%	9,4%
Non-Exchange Revenue															
Property rates	34 448	34 448	20 618	59,9%	4 620	13,4%	4 354	12,6%	2 976	8,6%	32 567	94,5%	4 425	95,6%	(32,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 403	3 403	331	9,7%	620	18,2%	661	19,4%	835	24,5%	2 447	71,9%	536	60,5%	55,9%
Licences or permits	1 309	1 309	260	19,9%	178	13,6%	245	18,7%	154	11,8%	837	63,9%	145	58,6%	6,2%
Transfer and subsidies - Operational	112 224	112 224	46 687	41,6%	36 636	32,6%	27 837	24,8%	4 118	3,7%	115 277	102,7%	22 651	100,8%	(81,8%)
Interest	3 964	3 964	1 060	26,7%	1 257	31,7%	839	21,2%	831	21,0%	3 987	100,6%	1 022	103,1%	(18,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	16	-	-	-	78	-	(85)	-	9	-	(47)	-	80,7%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**237 120**	**235 693**	**49 618**	**20,9%**	**44 159**	**18,6%**	**48 242**	**20,5%**	**55 085**	**23,4%**	**197 104**	**83,6%**	**49 490**	**79,7%**	**11,3%**
Employee related costs	88 010	88 010	21 370	24,3%	21 232	24,1%	21 644	24,6%	24 112	27,4%	88 359	100,4%	23 373	100,1%	3,2%
Remuneration of councillors	10 370	9 370	1 862	18,0%	1 888	18,2%	2 954	31,5%	2 197	23,4%	8 902	95,0%	2 152	87,1%	2,1%
Bulk purchases - electricity	50 446	50 446	15 949	31,6%	9 969	19,8%	9 425	18,7%	13 104	26,0%	48 447	96,0%	11 656	88,8%	12,4%
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	7 099	7 099	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 506	18 506	-	-	-	-	-	-	-	-	-	-	(923)	(5,2%)	(100,0%)
Interest	1 282	1 562	2	,2%	113	8,8%	4	,3%	1	,1%	120	7,7%	52	4,2%	(97,9%)
Contracted services	35 710	34 614	7 240	20,3%	5 968	16,7%	6 899	19,9%	10 798	31,2%	30 904	89,3%	6 596	72,5%	63,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 282	4 282	-	-	167	3,9%	1 773	41,4%	163	3,8%	2 102	49,1%	460	50,8%	(64,7%)
Operational costs	21 414	21 802	3 194	14,9%	4 822	22,5%	5 542	25,4%	4 711	21,6%	18 270	83,8%	6 124	94,3%	(23,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 483**	**2 911**	**35 461**	**-**	**11 391**	**-**	**(141)**	**-**	**(34 739)**	**-**	**11 972**	**-**	**(10 284)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	28 260	28 260	12 027	42,6%	7 739	27,4%	5 345	18,9%	3 148	11,1%	28 260	100,0%	3 237	100,0%	(2,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 743**	**31 171**	**47 488**		**19 130**		**5 204**		**(31 591)**		**40 232**		**(7 048)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**29 743**	**31 171**	**47 488**		**19 130**		**5 204**		**(31 591)**		**40 232**		**(7 048)**		
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**		**(31 591)**		**40 232**		**(7 048)**		
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**		**(31 591)**		**40 232**		**(7 048)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**2 491**	**10,1%**	**24 832**	**101,0%**	**22 127**	**93,9%**	**(88,7%)**
National Government	22 813	22 813	10 658	46,7%	6 491	28,5%	4 529	19,9%	2 752	12,1%	24 430	107,1%	4 723	97,6%	(41,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	17 151	91,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 813**	**22 813**	**10 658**	**46,7%**	**6 491**	**28,5%**	**4 529**	**19,9%**	**2 752**	**12,1%**	**24 430**	**107,1%**	**21 874**	**93,6%**	**(87,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 769	1 769	405	22,9%	-	-	258	14,6%	(261)	(14,7%)	402	22,7%	253	111,1%	(203,1%)
Capital Expenditure Functional	**24 581**	**24 581**	**11 063**	**45,0%**	**6 491**	**26,4%**	**4 787**	**19,5%**	**2 491**	**10,1%**	**24 832**	**101,0%**	**22 127**	**93,9%**	**(88,7%)**
Municipal governance and administration	**1 769**	**1 769**	**405**	**22,9%**	**-**	**-**	**258**	**14,6%**	**(261)**	**(14,7%)**	**402**	**22,7%**	**253**	**111,1%**	**(203,1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 769	1 769	405	22,9%	-	-	258	14,6%	(261)	(14,7%)	402	22,7%	253	111,1%	(203,1%)
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%**	**1 090**	**6,8%**	**18 778**	**116,8%**	**21 149**	**94,7%**	**(94,8%)**
Planning and Development	16 071	16 071	7 963	49,5%	5 197	32,3%	4 529	28,2%	1 090	6,8%	18 778	116,8%	3 483	155,0%	(68,7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	17 666	84,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 742**	**6 742**	**2 696**	**40,0%**	**1 295**	**19,2%**	**-**	**-**	**1 661**	**24,6%**	**5 652**	**83,8%**	**724**	**86,3%**	**129,3%**
Energy sources	6 742	6 742	2 696	40,0%	1 295	19,2%	-	-	1 661	24,6%	5 652	83,8%	724	86,3%	129,3%
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		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**19 630**	**7,9%**	**126 732**	**51,1%**	**-**	**-**	**(100,0%)**
Property rates	28 488	28 488	1 779	6,2%	7 355	25,8%	4 706	16,5%	3 002	10,5%	16 841	59,1%	-	-	(100,0%)
Service charges	48 926	48 926	8 634	17,6%	13 311	27,2%	9 144	18,7%	12 750	26,1%	43 838	89,6%	-	-	(100,0%)
Other revenue	27 231	27 231	4 438	16,3%	(1 319)	(4,8%)	2 057	7,6%	2 093	7,7%	7 270	26,7%	-	-	(100,0%)
Transfers and Subsidies - Operational	112 224	112 224	46 784	41,7%	-	-	(8 495)	(7,6%)	-	-	38 289	34,1%	-	-	-
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%	1 785	57,6%	7 888	254,4%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(218 529)**	**(217 051)**	**(57 822)**	**26,5%**	**(51 653)**	**23,6%**	**(37 840)**	**17,4%**	**(32 599)**	**15,0%**	**(179 913)**	**82,9%**	**(51 204)**	**122,2%**	**(36,3%)**
Suppliers and employees	(218 529)	(217 051)	(57 822)	26,5%	(51 653)	23,6%	(37 840)	17,4%	(32 599)	15,0%	(179 913)	82,9%	(51 204)	122,2%	(36,3%)
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%)	(12 969)	(41,6%)	(53 181)	(170,6%)	(51 204)	(218,9%)	(74,7%)
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%)**	**(12 969)**	**(141,7%)**	**(53 181)**	**(581,1%)**	**(51 204)**	**(2 936,7%)**	**(74,7%)**
Cash/cash equivalents at the year begin:	24 700	24 700	-	-	20 280	82,1%	(9 427)	(38,2%)	(42 110)	(170,5%)	-	-	(209 577)	,1%	(79,9%)
Cash/cash equivalents at the year end:	**32 374**	**33 852**	**18 071**	**55,8%**	**(9 415)**	**(29,1%)**	**(42 110)**	**(124,4%)**	**(55 079)**	**(162,7%)**	**(55 079)**	**(162,7%)**	**(260 781)**	**(776,6%)**	**(78,9%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 149	36,2%	3	-	1 120	7,9%	7 944	55,9%	14 216	5,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 464	2,8%	(17)	-	1 053	1,2%	83 394	96,0%	86 894	35,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	384	,4%	(1)	-	270	,3%	87 620	99,3%	88 273	36,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	9,6%	-	-	9	4,1%	193	86,2%	224	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 785	3,2%	-	-	883	1,6%	53 230	95,2%	55 898	22,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	83,8%	(1)	83,8%	(2)	301,5%	2	(369,0%)	(1)	-	-	-	-	-
Total By Income Source	**9 804**	**4,0%**	**(16)**	**-**	**3 333**	**1,4%**	**232 384**	**94,7%**	**245 505**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 753	3,9%	-	-	696	1,5%	42 702	94,6%	45 151	18,4%	-	-	-	-
Commercial	3 105	7,5%	(1)	-	1 057	2,6%	37 262	90,0%	41 422	16,9%	-	-	-	-
Households	2 310	1,6%	(8)	-	986	,7%	138 011	97,7%	141 298	57,6%	-	-	-	-
Other	2 636	14,9%	(6)	-	595	3,4%	14 409	81,7%	17 633	7,2%	-	-	-	-
Total By Customer Group	**9 804**	**4,0%**	**(16)**	**-**	**3 333**	**1,4%**	**232 384**	**94,7%**	**245 505**	**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	113	100,0%	-	-	-	-	-	-	113	,4%
Bulk Water	-	-	-	-	-	-	457	100,0%	457	1,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 484	76,9%	365	6,3%	23	,4%	963	16,5%	5 834	22,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	15 027	75,6%	43	,2%	3 786	19,0%	1 033	5,2%	19 889	75,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**19 624**	**74,6%**	**407**	**1,5%**	**3 808**	**14,5%**	**2 453**	**9,3%**	**26 293**	**100,0%**

Contact Details

Municipal Manager	Mr MS Khanyile	034 995 1650
Chief Financial Officer	Mr MK Dlomo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**338 065**	**353 412**	**113 490**	**33,6%**	**104 899**	**31,0%**	**91 245**	**25,8%**	**43 056**	**12,2%**	**352 690**	**99,8%**	**36 606**	**94,9%**	**17,6%**
Exchange Revenue															
Service charges - Electricity	55 513	70 698	17 791	32,0%	17 156	30,9%	20 759	29,4%	16 454	23,3%	72 160	102,1%	11 987	92,6%	37,3%
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%	3 001	24,0%	12 005	96,0%	2 848	86,9%	5,4%
Sale of Goods and Rendering of Services	446	520	166	37,3%	140	31,5%	138	26,6%	152	29,2%	597	114,7%	87	64,3%	74,3%
Agency services	1 284	1 284	362	28,2%	265	20,6%	466	36,3%	259	20,2%	1 351	105,3%	212	79,8%	21,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 217	1 217	1	,1%	1	,1%	0	-	0	-	2	,2%	1	(2,8%)	(61,2%)
Interest earned from Current and Non Current Assets	4 567	4 953	1 388	30,4%	1 082	23,7%	1 006	20,3%	986	19,9%	4 462	90,1%	1 045	104,4%	(5,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	729	729	140	19,2%	132	18,2%	155	21,2%	144	19,8%	572	78,4%	132	74,4%	9,0%
Licence and permits	1 780	1 780	433	24,3%	430	24,2%	489	27,5%	386	21,7%	1 738	97,7%	387	77,9%	(,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 759	3 759	457	12,2%	241	6,4%	908	24,2%	5 370	142,9%	6 976	185,6%	1 040	136,7%	416,1%
Non-Exchange Revenue															
Property rates	48 255	48 255	4 700	9,7%	14 081	29,2%	14 080	29,2%	15 348	31,8%	48 208	99,9%	14 455	106,4%	6,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 722	1 722	280	16,3%	237	13,7%	362	21,0%	180	10,5%	1 059	61,5%	333	49,2%	(45,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 258	204 960	84 469	41,0%	67 838	32,9%	49 640	24,2%	533	,3%	202 480	98,8%	3 835	94,4%	(86,1%)
Interest	1 025	1 025	304	29,6%	296	28,8%	239	23,4%	242	23,6%	1 080	105,4%	244	81,5%	(1,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**330 181**	**342 795**	**80 381**	**24,3%**	**94 275**	**28,6%**	**74 833**	**21,8%**	**92 938**	**27,1%**	**342 427**	**99,9%**	**85 485**	**96,0%**	**8,7%**
Employee related costs	145 244	144 537	35 704	24,6%	34 815	24,0%	35 128	24,3%	35 679	24,7%	141 325	97,8%	32 660	99,6%	9,2%
Remuneration of councillors	12 231	12 668	2 708	22,1%	2 725	22,3%	3 242	25,6%	2 918	23,0%	11 593	91,5%	2 615	97,2%	11,6%
Bulk purchases - electricity	47 068	48 006	10 871	23,1%	13 132	27,9%	9 879	20,6%	10 838	22,6%	44 719	93,2%	11 059	98,6%	(2,0%)
Inventory consumed	17 823	25 365	4 703	26,4%	10 661	59,8%	5 975	23,6%	5 749	22,7%	27 088	106,8%	6 245	117,4%	(7,9%)
Debt impairment	5 860	5 860	1 465	25,0%	1 465	25,0%	1 465	25,0%	1 465	25,0%	5 860	100,0%	1 113	79,7%	31,6%
Depreciation and amortisation	26 006	26 006	6 501	25,0%	6 501	25,0%	4 966	19,1%	1 910	7,3%	19 879	76,4%	6 596	86,8%	(71,0%)
Interest	1 631	1 631	0	-	-	-	(12)	(,8%)	0	-	(12)	(,7%)	0	,4%	13,6%
Contracted services	34 947	35 718	5 986	17,1%	10 850	31,0%	4 737	13,3%	18 663	52,3%	40 235	112,6%	10 628	73,8%	75,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	5 118	-	5 118	-	3 972	-	28,9%
Operational costs	39 371	43 006	12 442	31,6%	14 127	35,9%	9 454	22,0%	10 598	24,6%	46 621	108,4%	10 597	99,4%	-
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 884**	**10 616**	**33 109**	**-**	**10 624**	**-**	**16 412**	**-**	**(49 882)**	**-**	**10 263**	**-**	**(48 879)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	57 455	62 561	12 685	22,1%	16 804	29,2%	16 147	25,8%	19 906	31,8%	65 542	104,8%	8 725	91,5%	128,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**65 339**	**73 178**	**45 794**		**27 428**		**32 560**		**(29 976)**		**75 805**		**(40 154)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**65 339**	**73 178**	**45 794**		**27 428**		**32 560**		**(29 976)**		**75 805**		**(40 154)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**65 339**	**73 178**	**45 794**		**27 428**		**32 560**		**(29 976)**		**75 805**		**(40 154)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**65 339**	**73 178**	**45 794**		**27 428**		**32 560**		**(29 976)**		**75 805**		**(40 154)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**15 642**	**21,8%**	**62 375**	**87,0%**	**13 235**	**90,0%**	**18,2%**
National Government	40 575	36 027	6 432	15,9%	8 763	21,6%	7 128	19,8%	9 586	26,6%	31 910	88,6%	10 452	96,2%	(8,3%)
Provincial Government	9 386	20 435	2 116	22,5%	4 037	43,0%	5 929	29,0%	4 450	21,8%	16 532	80,9%	1 824	67,0%	144,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**49 961**	**56 462**	**8 548**	**17,1%**	**12 800**	**25,6%**	**13 058**	**23,1%**	**14 036**	**24,9%**	**48 441**	**85,8%**	**12 276**	**88,2%**	**14,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 922	15 210	3 883	56,1%	7 956	114,9%	489	3,2%	1 606	10,6%	13 933	91,6%	959	104,0%	67,5%
Capital Expenditure Functional	**56 883**	**71 671**	**12 430**	**21,9%**	**20 756**	**36,5%**	**13 546**	**18,9%**	**15 642**	**21,8%**	**62 375**	**87,0%**	**13 235**	**90,0%**	**18,2%**
Municipal governance and administration	**3 539**	**3 175**	**215**	**6,1%**	**587**	**16,6%**	**535**	**16,9%**	**395**	**12,4%**	**1 732**	**54,6%**	**867**	**123,1%**	**(54,5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	96,7%	-
Finance and administration	3 539	3 175	215	6,1%	587	16,6%	535	16,9%	395	12,4%	1 732	54,6%	867	219,9%	(54,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**31 483**	**42 130**	**6 946**	**22,1%**	**9 095**	**28,9%**	**10 639**	**25,3%**	**9 757**	**23,2%**	**36 438**	**86,5%**	**5 783**	**91,3%**	**68,7%**
Community and Social Services	9 604	3 505	411	4,3%	365	3,8%	1 539	43,9%	3 495	99,7%	5 811	165,8%	364	68,1%	860,8%
Sport And Recreation	20 835	38 625	6 172	29,6%	8 730	41,9%	9 111	23,6%	6 262	16,2%	30 275	78,4%	5 364	97,8%	16,7%
Public Safety	1 043	-	363	34,8%	-	-	(10)	-	-	-	352	-	55	56,3%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 121**	**14 519**	**1 965**	**9,8%**	**3 741**	**18,6%**	**2 371**	**16,3%**	**4 279**	**29,5%**	**12 356**	**85,1%**	**6 585**	**84,4%**	**(35,0%)**
Planning and Development	2 291	5 817	948	41,4%	3 673	160,3%	511	8,8%	-	-	5 133	88,2%	6 548	82,8%	(100,0%)
Road Transport	17 830	8 702	1 016	5,7%	68	,4%	1 860	21,4%	4 279	49,2%	7 223	83,0%	37	125,3%	11 487,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 739**	**11 848**	**3 305**	**190,0%**	**7 332**	**421,6%**	**1**	**-**	**1 211**	**10,2%**	**11 849**	**100,0%**	**-**	**-**	**(100,0%)**
Energy sources	-	9 359	3 304	-	4 843	-	-	-	1 211	12,9%	9 359	100,0%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 739	2 489	0	-	2 489	143,1%	1	-	-	-	2 490	100,0%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**380 886**	**407 798**	**-**	**-**	**175 985**	**46,2%**	**108 529**	**26,6%**	**-**	**-**	**284 514**	**69,8%**	**-**	**35,4%**	**-**
Property rates	36 245	36 245	-	-	8 558	23,6%	8 584	23,7%	-	-	17 142	47,3%	-	24,0%	-
Service charges	51 858	72 747	-	-	29 365	56,6%	23 676	32,5%	-	-	53 041	72,9%	-	30,6%	-
Other revenue	24 503	8 842	-	-	15 319	62,5%	-	-	-	-	15 319	173,2%	-	77,8%	-
Transfers and Subsidies - Operational	206 258	222 449	-	-	87 047	42,2%	64 060	28,8%	-	-	151 107	67,9%	-	38,4%	-
Transfers and Subsidies - Capital	57 455	62 561	-	-	33 973	59,1%	12 209	19,5%	-	-	46 182	73,8%	-	25,4%	-
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%**	**(101 401)**	**31,7%**	**(397 594)**	**124,3%**	**(53 876)**	**65,5%**	**88,2%**
Suppliers and employees	(309 202)	(319 517)	(63 295)	20,5%	(146 916)	47,5%	(85 982)	26,9%	(101 401)	31,7%	(397 594)	124,4%	(53 876)	65,5%	88,2%
Finance charges	(259)	(259)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	71 425	88 023	(63 295)	(88,6%)	29 069	40,7%	22 547	25,6%	(101 401)	(115,2%)	(113 079)	(128,5%)	(53 876)	(117,3%)	88,2%
Cash Flow from Investing Activities															
Receipts	-	750	-	-	-	-	-	-	250	33,3%	250	33,3%	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	750	-	-	-	-	-	-	250	33,3%	250	33,3%	-	-	(100,0%)
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%	-	-	250	(,3%)	(31 234)	39,9%	-	-	(100,0%)
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	8 688	(63 295)	(821,8%)	(2 415)	(31,3%)	22 547	259,5%	(101 151)	(1 164,3%)	(144 313)	(1 661,1%)	(53 876)	(593,0%)	87,7%
Cash/cash equivalents at the year begin:	3 452	3 452	-	-	(45 040)	(1 304,8%)	(46 750)	(1 354,4%)	(24 203)	(701,2%)	-	-	(8 052)	-	200,6%
Cash/cash equivalents at the year end:	11 154	12 140	(63 295)	(567,5%)	(46 750)	(419,1%)	(24 203)	(199,4%)	(125 354)	(1 032,6%)	(125 354)	(1 032,6%)	(61 928)	(358,4%)	102,4%

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	5 666	58,6%	-	-	339	3,5%	3 660	37,9%	9 664	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 565	6,2%	-	-	1 785	1,5%	112 801	92,3%	122 150	37,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 959	2,1%	-	-	741	,8%	91 027	97,1%	93 727	29,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	68	4,7%	-	-	41	2,8%	1 353	92,6%	1 461	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	159	,2%	-	-	73	,1%	86 157	99,7%	86 388	26,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 127	24,4%	(8)	(,1%)	80	,9%	6 529	74,8%	8 728	2,7%	-	-	-	-
Total By Income Source	17 545	5,4%	(8)	-	3 057	,9%	301 526	93,6%	322 120	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	235	7,5%	-	-	27	,9%	2 876	91,7%	3 138	1,0%	-	-	-	-
Commercial	8 473	10,3%	(20)	-	1 187	1,4%	72 695	88,3%	82 334	25,6%	-	-	-	-
Households	7 879	3,4%	1	-	1 709	,7%	224 747	95,9%	234 335	72,7%	-	-	-	-
Other	959	41,4%	11	,5%	135	5,9%	1 208	52,2%	2 313	,7%	-	-	-	-
Total By Customer Group	17 545	5,4%	(8)	-	3 057	,9%	301 526	93,6%	322 120	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	(19)	-	19	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(475)	(46,1%)	423	41,1%	53	5,1%	1 029	99,9%	1 029	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(358)	35 824 700,0%	309	(30 917 400,0%)	49	(4 907 200,0%)	-	-	(0)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(852)	(82,8%)	751	72,9%	102	9,9%	1 029	99,9%	1 029	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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**755 023**	**998 066**	**243 984**	**32,3%**	**162 416**	**21,5%**	**284 424**	**28,5%**	**182 231**	**18,3%**	**873 055**	**87,5%**	**140 185**	**91,0%**	**30,0%**
Exchange Revenue															
Service charges - Electricity	244 560	377 817	71 528	29,2%	80 622	33,0%	75 501	20,0%	83 002	22,0%	310 654	82,2%	83 575	95,9%	(,7%)
Service charges - Water	50 773	56 621	18 226	35,9%	17 870	35,2%	15 398	27,2%	16 280	28,8%	67 774	119,7%	6 786	87,0%	139,9%
Service charges - Waste Water Management	29 199	27 532	8 526	29,2%	8 529	29,2%	7 471	27,1%	7 934	28,8%	32 461	117,9%	7 605	96,0%	4,3%
Service charges - Waste Management	28 812	37 231	9 724	33,8%	8 979	31,2%	8 843	23,8%	10 094	27,1%	37 640	101,1%	8 330	107,6%	21,2%
Sale of Goods and Rendering of Services	2 156	2 651	596	27,6%	801	37,1%	457	17,3%	634	23,9%	2 488	93,9%	217	62,7%	192,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	1 290	-	(100,0%)
Interest earned from Receivables	-	31 526	4 802	-	6 461	-	6 621	21,0%	6 805	21,6%	24 690	78,3%	(10 815)	1,0%	(162,9%)
Interest earned from Current and Non Current Assets	2 000	3 500	388	19,4%	877	43,9%	1 014	29,0%	529	15,1%	2 809	80,3%	966	59,2%	(45,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	152	884	216	141,6%	230	150,9%	219	24,8%	1 054	119,3%	1 720	194,6%	235	62,4%	348,3%
Licence and permits	3 545	7 195	829	23,4%	774	21,8%	2 069	28,8%	2 356	32,7%	6 028	83,8%	2 284	215,3%	3,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	205	171	-	61	-	286	139,4%	312	152,2%	830	405,1%	3 668	24,6%	(91,5%)
Non-Exchange Revenue															
Property rates	157 000	140 400	34 424	21,9%	34 488	22,0%	25 954	18,5%	43 393	30,9%	138 259	98,5%	27 502	90,7%	57,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 500	29 144	1 778	32,3%	375	6,8%	5 091	17,5%	3 679	12,6%	10 923	37,5%	4 992	508,4%	(26,3%)
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%	4 455	2,0%	232 083	101,7%	1 868	97,9%	138,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	55 122	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	2 994	-	1 704	-	4 698	-	1 682	-	1,3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**876 649**	**996 317**	**235 069**	**26,8%**	**261 556**	**29,8%**	**234 371**	**23,5%**	**263 462**	**26,4%**	**994 459**	**99,8%**	**236 032**	**122,3%**	**11,6%**
Employee related costs	212 745	238 010	55 289	26,0%	61 231	28,8%	55 044	23,1%	55 494	23,3%	227 058	95,4%	59 249	97,8%	(6,3%)
Remuneration of councillors	19 474	19 474	4 334	22,3%	5 023	25,8%	4 550	23,4%	4 671	24,0%	18 578	95,4%	4 300	99,3%	8,6%
Bulk purchases - electricity	287 449	292 942	78 293	27,2%	71 202	24,8%	65 933	22,5%	66 744	22,8%	282 172	96,3%	59 453	105,4%	12,3%
Inventory consumed	37 346	64 167	13 558	36,3%	16 241	43,5%	20 650	32,2%	32 095	50,0%	82 543	128,6%	21 340	138,6%	50,4%
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%	37 175	26,5%	153 857	109,5%	37 473	326,2%	(,8%)
Interest	-	-	3 237	-	6 512	-	6 340	-	6 432	-	22 521	-	1 956	152,6%	228,8%
Contracted services	86 802	120 259	25 568	29,5%	40 609	46,8%	27 261	22,7%	32 403	26,9%	125 841	104,6%	28 306	112,5%	14,5%
Transfers and subsidies	-	-	74	-	114	-	122	-	120	-	430	-	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	(17)	-	(100,0%)
Operational costs	62 664	87 361	19 804	31,6%	25 704	41,0%	7 480	8,6%	27 676	31,7%	80 665	92,3%	21 970	115,8%	26,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	141	-	652	-	793	-	2 000	-	(67,4%)
Surplus/(Deficit)	**(121 626)**	**1 750**	**8 915**	**-**	**(99 140)**	**-**	**50 052**	**-**	**(81 231)**	**-**	**(121 404)**	**-**	**(95 846)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	47 569	56 803	19 308	40,6%	6 650	14,0%	10 366	18,2%	19 102	33,6%	55 426	97,6%	29 516	74,2%	(35,3%)
Transfers and subsidies - capital (in-kind)	-	23	23	-	0	-	(23)	(100,0%)	-	-	0	,4%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(74 057)**	**58 575**	**28 245**		**(92 490)**		**60 396**		**(62 129)**		**(65 978)**		**(66 330)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(74 057)**	**58 575**	**28 245**		**(92 490)**		**60 396**		**(62 129)**		**(65 978)**		**(66 330)**		
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**		**(62 129)**		**(65 978)**		**(66 330)**		
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**		**(62 129)**		**(65 978)**		**(66 330)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**54 044**	**67 339**	**16 416**	**30,4%**	**10 551**	**19,5%**	**16 917**	**25,1%**	**11 583**	**17,2%**	**55 466**	**82,4%**	**21 046**	**72,2%**	**(45,0%)**
National Government	46 569	51 595	15 909	34,2%	9 199	19,8%	9 991	19,4%	10 307	20,0%	45 406	88,0%	18 206	76,7%	(43,4%)
Provincial Government	1 000	4 834	386	38,6%	1 103	110,3%	3 018	62,4%	(659)	(13,6%)	3 847	79,6%	2 792	30,1%	(123,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 569**	**56 429**	**16 295**	**34,3%**	**10 302**	**21,7%**	**13 009**	**23,1%**	**9 647**	**17,1%**	**49 253**	**87,3%**	**20 998**	**70,1%**	**(54,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 475	10 911	120	1,9%	249	3,9%	3 908	35,8%	1 935	17,7%	6 213	56,9%	48	94,3%	3 931,8%
Capital Expenditure Functional	**54 044**	**67 339**	**17 408**	**32,2%**	**10 838**	**20,1%**	**16 727**	**24,8%**	**11 583**	**17,2%**	**56 556**	**84,0%**	**33 193**	**87,2%**	**(65,1%)**
Municipal governance and administration	**1 075**	**1 360**	**120**	**11,2%**	**249**	**23,2%**	**1 388**	**102,1%**	**785**	**57,7%**	**2 542**	**186,9%**	**12 223**	**1 048,4%**	**(93,6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 075	1 315	98	9,1%	227	21,1%	1 388	105,6%	785	59,7%	2 497	189,9%	12 146	1 042,3%	(93,5%)
Internal audit	-	45	23	-	23	-	-	-	-	-	45	100,0%	77	-	(100,0%)
Community and Public Safety	**22 122**	**31 335**	**6 729**	**30,4%**	**7 843**	**35,5%**	**10 360**	**33,1%**	**1 866**	**6,0%**	**26 798**	**85,5%**	**7 714**	**58,4%**	**(75,8%)**
Community and Social Services	19 522	23 266	6 622	33,9%	6 110	31,3%	7 353	31,6%	1 471	6,3%	21 557	92,7%	7 714	93,8%	(80,9%)
Sport And Recreation	2 600	8 069	107	4,1%	1 733	66,7%	3 007	37,3%	394	4,9%	5 241	65,0%	-	24,2%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 330**	**22 876**	**9 706**	**43,5%**	**1 686**	**7,5%**	**3 029**	**13,2%**	**5 791**	**25,3%**	**20 212**	**88,4%**	**6 499**	**83,5%**	**(10,9%)**
Planning and Development	1 000	2 150	386	38,6%	1 103	110,3%	250	11,6%	-	-	1 739	80,9%	2 792	158,2%	(100,0%)
Road Transport	21 330	20 726	9 320	43,7%	582	2,7%	2 780	13,4%	5 791	27,9%	18 473	89,1%	3 707	78,4%	56,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 518**	**11 769**	**853**	**10,0%**	**1 060**	**12,4%**	**1 950**	**16,6%**	**3 142**	**26,7%**	**7 005**	**59,5%**	**6 757**	**77,7%**	**(53,5%)**
Energy sources	6 518	5 518	853	13,1%	1 060	16,3%	-	-	2 885	52,3%	4 798	87,0%	6 862	81,6%	(58,0%)
Water Management	-	2 400	-	-	-	-	-	-	-	-	-	-	(105)	-	(100,0%)
Waste Water Management	2 000	3 400	-	-	-	-	1 725	50,7%	-	-	1 725	50,7%	-	-	-
Waste Management	-	451	-	-	-	-	225	49,9%	256	56,8%	481	106,7%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**158 749**	**19,3%**	**867 551**	**105,5%**	**138 265**	**95,6%**	**14,8%**
Property rates	159 137	163 293	20 371	12,8%	30 083	18,9%	34 411	21,1%	29 199	17,9%	114 064	69,9%	26 688	90,5%	9,4%
Service charges	327 977	348 025	97 378	29,7%	106 883	32,6%	113 360	32,6%	123 040	35,4%	440 661	126,6%	102 814	93,5%	19,7%
Other revenue	21 373	22 107	7 585	35,5%	8 908	41,7%	2 955	13,4%	2 893	13,1%	22 341	101,1%	8 014	259,3%	(63,9%)
Transfers and Subsidies - Operational	227 825	231 074	96 163	42,2%	6 331	2,8%	126 352	54,7%	291	,1%	229 138	99,2%	24	101,3%	1 126,9%
Transfers and Subsidies - Capital	47 569	53 969	24 578	51,7%	10 571	22,2%	21 682	40,2%	3 158	5,9%	59 989	111,2%	-	77,7%	(100,0%)
Interest	2 000	3 500	-	-	574	28,7%	616	17,6%	168	4,8%	1 358	38,8%	726	38,5%	(76,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(614 446)**	**(736 850)**	**(149 860)**	**24,4%**	**(163 310)**	**26,6%**	**(342 247)**	**46,4%**	**(152 555)**	**20,7%**	**(807 971)**	**109,7%**	**(90 707)**	**75,7%**	**68,2%**
Suppliers and employees	(614 446)	(736 850)	(149 860)	24,4%	(163 310)	26,6%	(342 247)	46,4%	(152 555)	20,7%	(807 971)	109,7%	(90 707)	75,7%	68,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**171 435**	**85 118**	**96 216**	**56,1%**	**40**	**-**	**(42 870)**	**(50,4%)**	**6 194**	**7,3%**	**59 579**	**70,0%**	**47 558**	**197,2%**	**(87,0%)**
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	**(54 044)**	**(58 740)**	**(21 540)**	**39,9%**	**(11 710)**	**21,7%**	**(10 795)**	**18,4%**	**(16 016)**	**27,3%**	**(60 061)**	**102,2%**	**(21 584)**	**81,9%**	**(25,8%)**
Capital assets	(54 044)	(58 740)	(21 540)	39,9%	(11 710)	21,7%	(10 795)	18,4%	(16 016)	27,3%	(60 061)	102,2%	(21 584)	81,9%	(25,8%)
Net Cash from/(used) Investing Activities	**(54 044)**	**(58 740)**	**(21 540)**	**39,9%**	**(11 710)**	**21,7%**	**(10 795)**	**18,4%**	**(16 016)**	**27,3%**	**(60 061)**	**102,2%**	**(21 584)**	**162,1%**	**(25,8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**1 038**	**-**	**-**	**-**	**1 038**	**-**	**12 246**	**-**	**(100,0%)**
Repayment of borrowing	-	-	-	-	-	-	1 038	-	-	-	1 038	-	12 246	-	(100,0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**1 038**	**-**	**-**	**-**	**1 038**	**-**	**12 246**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**117 391**	**26 377**	**74 676**	**63,6%**	**(11 670)**	**(9,9%)**	**(52 628)**	**(199,5%)**	**(9 822)**	**(37,2%)**	**556**	**2,1%**	**38 220**	**227,3%**	**(125,7%)**
Cash/cash equivalents at the year begin:	20 113	18 175	18 177	90,4%	92 852	461,7%	81 180	446,7%	28 552	157,1%	18 177	100,0%	183 330	106,2%	(84,4%)
Cash/cash equivalents at the year end:	**137 504**	**44 552**	**92 852**	**67,5%**	**81 182**	**59,0%**	**28 552**	**64,1%**	**18 688**	**41,9%**	**18 688**	**41,9%**	**221 546**	**204,5%**	**(91,6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 148	7,4%	3 415	4,1%	3 057	3,7%	70 414	84,8%	83 034	15,9%	1	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 077	20,4%	4 979	6,7%	4 263	5,8%	49 456	67,0%	73 776	14,1%	3	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 748	6,5%	3 853	2,9%	3 477	2,6%	118 602	88,1%	134 679	25,7%	128	,1%	-	-
Receivables from Exchange Transactions - Waste Water Management	3 376	5,0%	2 066	3,1%	1 908	2,8%	60 024	89,1%	67 374	12,9%	17	-	-	-
Receivables from Exchange Transactions - Waste Management	3 772	6,3%	2 109	3,5%	2 598	4,3%	51 715	85,9%	60 194	11,5%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 687	3,1%	2 294	2,6%	2 240	2,6%	80 511	91,8%	87 732	16,8%	3	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	759	4,6%	129	,8%	157	1,0%	15 378	93,6%	16 422	3,1%	857	5,2%	-	-
Total By Income Source	**40 567**	**7,8%**	**18 845**	**3,6%**	**17 700**	**3,4%**	**446 100**	**85,3%**	**523 211**	**100,0%**	**1 009**	**,2%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 300	5,6%	4 108	3,6%	3 570	3,2%	98 758	87,6%	112 735	21,5%	3	-	-	-
Commercial	17 686	22,9%	3 938	5,1%	4 199	5,4%	51 259	66,5%	77 082	14,7%	109	,1%	-	-
Households	16 581	5,0%	10 799	3,2%	9 931	3,0%	296 083	88,8%	333 394	63,7%	897	,3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**40 567**	**7,8%**	**18 845**	**3,6%**	**17 700**	**3,4%**	**446 100**	**85,3%**	**523 211**	**100,0%**	**1 009**	**,2%**	**-**	**-**

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	29 228	12,7%	47 400	20,6%	-	-	153 525	66,7%	230 153	82,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 804	100,0%	-	-	-	-	-	-	2 804	1,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 092	63,1%	6 770	14,2%	3 812	8,0%	6 983	14,7%	47 656	17,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**62 124**	**22,1%**	**54 170**	**19,3%**	**3 812**	**1,4%**	**160 508**	**57,2%**	**280 613**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**8 851**	**3,3%**	**259 954**	**96,5%**	**5 832**	**99,0%**	**51,8%**
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%	556	27,6%	2 203	109,5%	522	113,1%	6,4%
Sale of Goods and Rendering of Services	225	143	0	,2%	70	30,9%	58	40,9%	108	75,9%	237	165,9%	27	82,0%	301,6%
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%	332	25,5%	1 601	122,8%	87	42,6%	284,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	253	253	55	21,6%	71	28,0%	101	40,0%	65	25,6%	292	115,2%	53	62,0%	22,5%
Licence and permits	958	1 162	278	29,0%	281	29,4%	276	23,8%	210	18,0%	1 045	89,9%	24	48,8%	756,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15	1	0	2,7%	-	-	397	30 473,7%	6	460,1%	404	30 964,5%	(0)	,8%	(3 629,4%)
Non-Exchange Revenue															
Property rates	32 635	43 791	25 262	77,4%	6 370	19,5%	6 370	14,5%	6 370	14,5%	44 370	101,3%	3 990	102,4%	59,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	383	98	13	3,4%	33	8,7%	2	2,0%	131	134,4%	180	184,2%	4	31,3%	3 541,3%
Licences or permits	890	693	202	22,7%	62	6,9%	137	19,8%	168	24,2%	569	82,1%	146	97,8%	14,6%
Transfer and subsidies - Operational	218 550	218 550	90 264	41,3%	62 592	28,6%	54 157	24,8%	501	,2%	207 513	94,9%	565	99,5%	(11,5%)
Interest	2 677	1 458	360	13,5%	330	12,3%	395	27,1%	405	27,8%	1 491	102,3%	413	124,2%	(2,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	49	-	-	-	-	-	-	-	49	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**220 760**	**207 316**	**57 081**	**25,9%**	**62 639**	**28,4%**	**51 558**	**24,9%**	**62 741**	**30,3%**	**234 020**	**112,9%**	**30 318**	**97,5%**	**106,9%**
Employee related costs	120 927	120 927	30 355	25,1%	29 434	24,3%	23 631	19,5%	33 427	27,6%	116 846	96,6%	19 022	94,8%	75,7%
Remuneration of councillors	18 088	18 438	4 374	24,2%	5 049	27,9%	4 479	24,3%	4 354	23,6%	18 256	99,0%	2 829	87,7%	53,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 378	2 741	221	6,6%	1 542	45,7%	(1 613)	(58,9%)	5	,2%	155	5,7%	6	110,5%	(18,9%)
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%	6 096	35,9%	22 490	132,3%	3 528	105,9%	72,8%
Interest	944	1 094	233	24,7%	530	56,1%	186	17,0%	183	16,7%	1 131	103,4%	216	307,7%	(15,3%)
Contracted services	29 364	23 946	12 897	43,9%	11 875	40,4%	10 857	45,3%	9 916	41,4%	45 545	190,2%	2 884	102,5%	243,8%
Transfers and subsidies	200	400	16	7,9%	-	-	235	58,8%	(27)	(6,6%)	224	56,1%	-	78,8%	(100,0%)
Irrecoverable debts written off	-	-	-	-	995	-	140	-	89	-	1 224	-	34	-	158,3%
Operational costs	27 859	19 770	4 825	17,3%	7 041	25,3%	7 584	38,4%	8 699	44,0%	28 148	142,4%	1 799	99,7%	383,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**38 455**	**62 149**	**60 535**	**-**	**8 121**	**-**	**11 169**	**-**	**(53 891)**	**-**	**25 934**	**-**	**(24 487)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	36 925	34 876	7 713	20,9%	5 552	15,0%	16 032	46,0%	4 774	13,7%	34 071	97,7%	5 671	75,4%	(15,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**75 380**	**97 025**	**68 247**		**13 674**		**27 201**		**(49 116)**		**60 006**		**(18 816)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**75 380**	**97 025**	**68 247**		**13 674**		**27 201**		**(49 116)**		**60 006**		**(18 816)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**75 380**	**97 025**	**68 247**		**13 674**		**27 201**		**(49 116)**		**60 006**		**(18 816)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**75 380**	**97 025**	**68 247**		**13 674**		**27 201**		**(49 116)**		**60 006**		**(18 816)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**35 857**	**33 371**	**6 849**	**19,1%**	**5 749**	**16,0%**	**12 514**	**37,5%**	**5 656**	**16,9%**	**30 768**	**92,2%**	**(138)**	**61,7%**	**(4 207,8%)**
National Government	32 109	30 327	6 621	20,6%	5 733	17,9%	11 884	39,2%	5 394	17,8%	29 632	97,7%	(228)	67,2%	(2 468,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 109**	**30 327**	**6 621**	**20,6%**	**5 733**	**17,9%**	**11 884**	**39,2%**	**5 394**	**17,8%**	**29 632**	**97,7%**	**(228)**	**67,2%**	**(2 468,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 749	3 044	228	6,1%	17	,4%	630	20,7%	262	8,6%	1 137	37,3%	90	70,0%	191,6%
Capital Expenditure Functional	**35 857**	**33 371**	**6 849**	**19,1%**	**5 749**	**16,0%**	**12 514**	**37,5%**	**5 656**	**16,9%**	**30 768**	**92,2%**	**(138)**	**61,7%**	**(4 207,8%)**
Municipal governance and administration	**2 522**	**1 970**	**216**	**8,6%**	**226**	**8,9%**	**476**	**24,2%**	**184**	**9,3%**	**1 101**	**55,9%**	**90**	**53,3%**	**104,2%**
Executive and Council	348	174	-	-	(14)	(4,0%)	-	-	14	8,0%	-	-	-	81,3%	(100,0%)
Finance and administration	2 174	1 796	216	9,9%	240	11,0%	476	26,5%	170	9,5%	1 101	61,3%	90	53,1%	88,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**813**	**813**	**-**	**-**	**(209)**	**(25,7%)**	**154**	**19,0%**	**(56)**	**(6,9%)**	**(111)**	**(13,7%)**	**-**	**85,3%**	**(100,0%)**
Community and Social Services	487	596	-	-	-	-	130	21,8%	(56)	(9,5%)	74	12,4%	-	162,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	326	217	-	-	(209)	(64,1%)	24	11,1%	-	-	(185)	(85,0%)	-	50,9%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 523**	**30 589**	**6 621**	**20,4%**	**5 733**	**17,6%**	**11 884**	**38,8%**	**5 541**	**18,1%**	**29 778**	**97,4%**	**906**	**66,1%**	**511,2%**
Planning and Development	57	57	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	32 465	30 531	6 621	20,4%	5 733	17,7%	11 884	38,9%	5 541	18,1%	29 778	97,5%	906	66,1%	511,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**12**	**-**	**-**	**-**	**-**	**-**	**(12)**	**-**	**-**	**-**	**(1 134)**	**27,4%**	**(99,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	(1 134)	26,5%	(100,0%)
Water Management	-	-	12	-	-	-	-	-	(12)	-	-	-	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**294 435**	**290 872**	**13 654**	**4,6%**	**18 590**	**6,3%**	**693**	**,2%**	**9 029**	**3,1%**	**41 966**	**14,4%**	**-**	**16,9%**	**(100,0%)**
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%	-	2,0%	-
Transfers and Subsidies - Capital	36 925	34 876	11 078	30,0%	14 769	40,0%	-	-	9 029	25,9%	34 876	100,0%	-	100,0%	(100,0%)
Interest	617	1 304	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(204 871)**	**(190 977)**	**(74)**	**-**	**(5 955)**	**2,9%**	**(188 400)**	**98,7%**	**(61 918)**	**32,4%**	**(256 347)**	**134,2%**	**-**	**,1%**	**(100,0%)**
Suppliers and employees	(203 753)	(189 483)	(74)	-	(5 955)	2,9%	(188 400)	99,4%	(61 918)	32,7%	(256 347)	135,3%	-	,1%	(100,0%)
Finance charges	(944)	(1 094)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(174)	(400)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**89 564**	**99 894**	**13 580**	**15,2%**	**12 635**	**14,1%**	**(187 707)**	**(187,9%)**	**(52 889)**	**(52,9%)**	**(214 381)**	**(214,6%)**	**-**	**87,6%**	**(100,0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(41 236)**	**(38 179)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(41 236)	(38 179)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(41 236)**	**(38 179)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**61 715**	**13 580**	**29,6%**	**12 635**	**27,5%**	**(187 707)**	**(304,2%)**	**(52 889)**	**(85,7%)**	**(214 381)**	**(347,4%)**	**-**	**1 273,9%**	**(100,0%)**
Cash/cash equivalents at the year begin:	4 055	(2 321)	(3 041)	(75,0%)	10 462	258,0%	23 087	(994,7%)	(164 619)	7 092,4%	(3 041)	131,0%	47 849	(6,9%)	(444,0%)
Cash/cash equivalents at the year end:	**49 986**	**59 394**	**10 464**	**20,9%**	**23 095**	**46,2%**	**(164 619)**	**(277,2%)**	**(217 506)**	**(366,2%)**	**(217 506)**	**(366,2%)**	**47 868**	**1 143,0%**	**(554,4%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 632	6,1%	(294)	(,7%)	817	1,9%	39 853	92,7%	43 007	54,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	336	1,8%	(4)	-	130	,7%	17 824	97,5%	18 287	23,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	10,9%	-	-	3	2,1%	139	87,1%	160	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	269	1,5%	-	-	133	,7%	17 794	97,8%	18 196	22,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**3 255**	**4,1%**	**(298)**	**(,4%)**	**1 084**	**1,4%**	**75 610**	**94,9%**	**79 651**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 419	4,5%	(0)	-	560	1,8%	29 220	93,7%	31 198	39,2%	-	-	-	-
Commercial	1 334	5,2%	(297)	(1,2%)	299	1,2%	24 319	94,8%	25 655	32,2%	-	-	-	-
Households	476	2,1%	(0)	-	215	1,0%	21 932	96,9%	22 622	28,4%	-	-	-	-
Other	26	15,0%	-	-	10	5,8%	139	79,2%	175	,2%	-	-	-	-
Total By Customer Group	**3 255**	**4,1%**	**(298)**	**(,4%)**	**1 084**	**1,4%**	**75 610**	**94,9%**	**79 651**	**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	2 469	15,1%	102	,6%	(59)	(,4%)	13 871	84,7%	16 383	40,7%
Auditor-General	3	100,0%	-	-	-	-	-	-	3	-
Other	3 052	12,8%	(414)	(1,7%)	444	1,9%	20 756	87,1%	23 838	59,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 525**	**13,7%**	**(312)**	**(,8%)**	**385**	**1,0%**	**34 627**	**86,1%**	**40 225**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**504 215**	**545 840**	**213 892**	**42,4%**	**123 250**	**24,4%**	**105 389**	**19,3%**	**58 241**	**10,7%**	**500 771**	**91,7%**	**45 678**	**90,3%**	**27,5%**
Exchange Revenue															
Service charges - Electricity	97 667	97 667	24 096	24,7%	22 042	22,6%	23 085	23,6%	24 298	24,9%	93 523	95,8%	20 385	81,1%	19,2%
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%	2 789	24,2%	12 589	109,3%	2 514	100,4%	10,9%
Sale of Goods and Rendering of Services	607	674	168	27,7%	268	44,2%	261	38,8%	162	24,0%	859	127,5%	117	77,9%	37,7%
Agency services	2 500	2 500	411	16,4%	408	16,3%	361	14,4%	318	12,7%	1 498	59,9%	315	82,0%	,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 137	35	5	,2%	8	,3%	9	24,3%	8	23,7%	31	87,2%	8	-	7,1%
Interest earned from Current and Non Current Assets	2 100	2 100	612	29,1%	347	16,5%	328	15,6%	400	19,1%	1 687	80,3%	489	131,5%	(18,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 400	1 000	245	17,5%	267	19,1%	401	40,1%	320	32,0%	1 232	123,2%	290	99,5%	10,1%
Licence and permits	-	391	5	-	87	-	144	36,8%	45	11,5%	280	71,6%	27	-	67,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 248	5 205	28	,1%	36	,1%	24	,5%	1 234	23,7%	1 322	25,4%	85	5,1%	1 356,2%
Non-Exchange Revenue															
Property rates	130 555	143 705	90 522	69,3%	19 726	15,1%	19 957	13,9%	19 349	13,5%	149 555	104,1%	15 328	94,8%	26,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	546	80	8,0%	130	13,0%	362	66,3%	292	53,5%	863	158,2%	38	76,2%	664,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	229 483	277 382	93 932	40,9%	75 831	33,0%	56 151	20,2%	7 931	2,9%	233 845	84,3%	5 394	100,1%	47,0%
Interest	-	3 117	531	-	849	-	1 013	32,5%	1 094	35,1%	3 487	111,9%	686	78,2%	59,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	1	-	1	-	0	-	368,3%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**506 819**	**658 936**	**156 595**	**30,9%**	**126 993**	**25,1%**	**140 472**	**21,3%**	**142 755**	**21,7%**	**566 815**	**86,0%**	**78 386**	**85,7%**	**82,1%**
Employee related costs	179 654	179 654	44 155	24,6%	28 054	15,6%	43 312	24,1%	44 771	24,9%	160 293	89,2%	13 235	80,2%	238,3%
Remuneration of councillors	17 916	18 358	4 380	24,4%	3 552	19,8%	4 480	24,4%	4 480	24,4%	16 893	92,0%	1 458	82,6%	207,2%
Bulk purchases - electricity	153 581	153 581	52 443	34,1%	33 465	21,8%	31 288	20,4%	36 570	23,8%	153 766	100,1%	28 777	85,0%	27,1%
Inventory consumed	6 183	6 375	3 113	50,3%	685	11,1%	2 358	37,0%	2 091	32,8%	8 247	129,4%	1 327	57,0%	57,6%
Debt impairment	-	25 103	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	58 139	71 256	11 567	19,9%	9 401	16,2%	17 969	25,2%	17 777	24,9%	56 714	79,6%	11 058	94,6%	60,8%
Interest	1 200	10 687	2 097	174,7%	3 244	270,3%	3 606	33,7%	5 186	48,5%	14 133	132,2%	1 194	(173,6%)	334,2%
Contracted services	43 172	143 757	29 962	69,4%	31 948	74,0%	22 266	15,5%	20 009	13,9%	104 185	72,5%	16 417	127,0%	21,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	(8 507)	1 800	11	(,1%)	-	-	662	36,8%	880	48,9%	1 553	86,3%	-	14,0%	(100,0%)
Operational costs	55 481	48 364	8 867	16,0%	16 643	30,0%	14 530	30,0%	10 990	22,7%	51 030	105,5%	4 919	72,3%	123,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 605)**	**(113 095)**	**57 297**	**-**	**(3 744)**	**-**	**(35 083)**	**-**	**(84 514)**	**-**	**(66 043)**	**-**	**(32 708)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	35 780	38 780	22 690	63,4%	7 725	21,6%	2 043	5,3%	6 322	16,3%	38 780	100,0%	20 163	100,0%	(68,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 175**	**(74 315)**	**79 987**		**3 982**		**(33 040)**		**(78 192)**		**(27 263)**		**(12 545)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**33 175**	**(74 315)**	**79 987**		**3 982**		**(33 040)**		**(78 192)**		**(27 263)**		**(12 545)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 175**	**(74 315)**	**79 987**		**3 982**		**(33 040)**		**(78 192)**		**(27 263)**		**(12 545)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 175**	**(74 315)**	**79 987**		**3 982**		**(33 040)**		**(78 192)**		**(27 263)**		**(12 545)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**43 761**	**42 871**	**29 437**	**67,3%**	**5 588**	**12,8%**	**1 956**	**4,6%**	**7 747**	**18,1%**	**44 728**	**104,3%**	**16 459**	**81,1%**	**(52,9%)**
National Government	37 491	27 070	20 274	54,1%	3 367	9,0%	1 413	5,2%	6 050	22,3%	31 104	114,9%	15 997	96,6%	(62,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 491**	**27 070**	**20 274**	**54,1%**	**3 367**	**9,0%**	**1 413**	**5,2%**	**6 050**	**22,3%**	**31 104**	**114,9%**	**15 997**	**96,6%**	**(62,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 270	15 801	9 163	146,1%	2 221	35,4%	543	3,4%	1 697	10,7%	13 624	86,2%	461	35,4%	267,8%
Capital Expenditure Functional	**43 761**	**42 871**	**29 437**	**67,3%**	**5 588**	**12,8%**	**1 956**	**4,6%**	**7 747**	**18,1%**	**44 728**	**104,3%**	**16 459**	**81,1%**	**(52,9%)**
Municipal governance and administration	**2 043**	**2 609**	**267**	**13,1%**	**754**	**36,9%**	**543**	**20,8%**	**552**	**21,2%**	**2 116**	**81,1%**	**310**	**85,6%**	**78,0%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	117,7%	-
Finance and administration	2 043	2 609	267	13,1%	754	36,9%	543	20,8%	552	21,2%	2 116	81,1%	310	79,1%	78,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**32 884**	**24 858**	**19 081**	**58,0%**	**3 160**	**9,6%**	**1 413**	**5,7%**	**5 914**	**23,8%**	**29 567**	**118,9%**	**10 521**	**96,0%**	**(43,8%)**
Community and Social Services	27 005	24 858	17 154	63,5%	-	-	-	-	5 688	22,9%	22 842	91,9%	5 936	92,8%	(4,2%)
Sport And Recreation	5 879	-	1 926	32,8%	2 934	49,9%	1 413	-	-	-	6 273	-	4 585	105,2%	(100,0%)
Public Safety	-	-	-	-	226	-	-	-	226	-	452	-	-	33,5%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 313**	**2 988**	**1 193**	**22,5%**	**433**	**8,1%**	**-**	**-**	**-**	**-**	**1 626**	**54,4%**	**4 724**	**82,3%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 313	2 988	1 193	22,5%	433	8,1%	-	-	-	-	1 626	54,4%	4 724	82,3%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 520**	**12 416**	**8 896**	**252,7%**	**1 242**	**35,3%**	**-**	**-**	**1 281**	**10,3%**	**11 419**	**92,0%**	**904**	**33,1%**	**41,8%**
Energy sources	3 520	12 416	8 896	252,7%	1 242	35,3%	-	-	1 281	10,3%	11 419	92,0%	904	33,1%	41,8%
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		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**529 633**	**630 225**	**306 904**	**57,9%**	**47 984**	**9,1%**	**8 125**	**1,3%**	**(28 267)**	**(4,5%)**	**334 747**	**53,1%**	**33 173**	**87,7%**	**(185,2%)**
Property rates	110 972	123 070	33 378	30,1%	(19 986)	(18,0%)	(19 757)	(16,1%)	(15 787)	(12,8%)	(22 152)	(18,0%)	12 495	69,5%	(226,3%)
Service charges	123 259	123 259	16 555	13,4%	(16 861)	(13,7%)	(19 615)	(15,9%)	(17 572)	(14,3%)	(37 493)	(30,4%)	17 704	51,0%	(199,3%)
Other revenue	30 490	62 867	1 044	3,4%	(1 322)	(4,3%)	(1 687)	(2,7%)	(2 535)	(4,0%)	(4 499)	(7,2%)	1 070	13,7%	(337,0%)
Transfers and Subsidies - Operational	229 133	277 032	198 444	86,6%	75 888	33,1%	50 591	18,3%	6 312	2,3%	331 236	119,6%	(3)	118,4%	(218 445,0%)
Transfers and Subsidies - Capital	35 780	38 780	56 295	157,3%	11 487	32,1%	-	-	3 000	7,7%	70 782	182,5%	691	101,5%	334,1%
Interest	-	5 217	1 188	-	(1 222)	-	(1 408)	(27,0%)	(1 685)	(32,3%)	(3 127)	(59,9%)	1 216	200,1%	(238,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(478 968)**	**(562 336)**	**(10 672)**	**2,2%**	**(28 182)**	**5,9%**	**(33 190)**	**5,9%**	**(4 631)**	**,8%**	**(76 675)**	**13,6%**	**(11 229)**	**32,7%**	**(58,8%)**
Suppliers and employees	(477 768)	(555 136)	(10 672)	2,2%	(28 182)	5,9%	(33 190)	6,0%	(4 631)	,8%	(76 675)	13,8%	(11 229)	32,8%	(58,8%)
Finance charges	(1 200)	(7 200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**50 665**	**67 889**	**296 232**	**584,7%**	**19 802**	**39,1%**	**(25 064)**	**(36,9%)**	**(32 898)**	**(48,5%)**	**258 072**	**380,1%**	**21 944**	**626,5%**	**(249,9%)**
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	**(52 285)**	**(44 305)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(52 285)	(44 305)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(52 285)**	**(44 305)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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)**	**23 584**	**296 232**	**(18 287,4%)**	**19 802**	**(1 222,5%)**	**(25 064)**	**(106,3%)**	**(32 898)**	**(139,5%)**	**258 072**	**1 094,2%**	**21 944**	**(4 179,3%)**	**(249,9%)**
Cash/cash equivalents at the year begin:	8 557	4 872	-	-	301 104	3 519,0%	320 907	6 586,6%	295 842	6 072,1%	-	-	280 211	100,3%	5,6%
Cash/cash equivalents at the year end:	**6 937**	**28 457**	**296 232**	**4 270,5%**	**320 907**	**4 626,3%**	**295 842**	**1 039,6%**	**262 945**	**924,0%**	**262 945**	**924,0%**	**302 155**	**19 721,9%**	**(13,0%)**

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	7 011	32,6%	(7)	-	565	2,6%	13 906	64,8%	21 475	8,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 282	5,3%	(55)	-	3 249	1,7%	180 748	93,1%	194 223	76,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 591	11,0%	(40)	(,3%)	629	4,4%	12 261	84,9%	14 441	5,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	148	22,1%	(1)	(,1%)	28	4,2%	496	73,9%	671	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	759	3,4%	6	-	364	1,6%	21 020	94,9%	22 148	8,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(6)	100,0%	(6)	-	-	-	-	-
Total By Income Source	**19 791**	**7,8%**	**(97)**	**-**	**4 835**	**1,9%**	**228 424**	**90,3%**	**252 952**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 849	8,3%	(18)	-	1 512	1,4%	96 198	90,3%	106 541	42,1%	-	-	-	-
Commercial	4 285	15,6%	(7)	-	461	1,7%	22 641	82,7%	27 380	10,8%	-	-	-	-
Households	4 510	10,1%	(69)	(,2%)	1 935	4,3%	38 339	85,7%	44 715	17,7%	-	-	-	-
Other	2 146	2,9%	(2)	-	928	1,2%	71 246	95,9%	74 317	29,4%	-	-	-	-
Total By Customer Group	**19 791**	**7,8%**	**(97)**	**-**	**4 835**	**1,9%**	**228 424**	**90,3%**	**252 952**	**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	20 000	6,4%	13 085	4,2%	32 513	10,4%	247 671	79,1%	313 269	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**20 000**	**6,4%**	**13 085**	**4,2%**	**32 513**	**10,4%**	**247 671**	**79,1%**	**313 269**	**100,0%**

Contact Details

Municipal Manager	Mr Sandile Martin. Khomo	035 874 5807
Chief Financial Officer	Mr Themba Khoza	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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**865 670**	**821 163**	**302 008**	**34,9%**	**278 966**	**32,2%**	**190 955**	**23,3%**	**34 386**	**4,2%**	**806 315**	**98,2%**	**28 221**	**100,8%**	**21,8%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	68 294	61 317	14 681	21,5%	15 637	22,9%	13 725	22,4%	11 372	18,5%	55 414	90,4%	16 823	110,0%	(32,4%)
Service charges - Waste Water Management	17 732	17 732	4 629	26,1%	4 543	25,6%	4 974	28,0%	3 984	22,5%	18 129	102,2%	5 222	102,7%	(23,7%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	578	230	0	-	114	19,8%	416	180,6%	89	38,7%	620	268,9%	15	97,4%	484,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	823	823	204	24,9%	188	22,9%	185	22,5%	168	20,4%	746	90,6%	119	88,1%	41,0%
Interest earned from Current and Non Current Assets	7 500	7 500	1 291	17,2%	2 670	35,6%	846	11,3%	3 280	43,7%	8 087	107,8%	4 563	202,8%	(28,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	504	504	125	24,8%	123	24,4%	107	21,3%	113	22,4%	468	92,9%	246	119,7%	(54,1%)
Licence and permits	176	283	43	24,2%	101	57,6%	58	20,6%	74	26,1%	276	97,7%	32	103,2%	130,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	565	1 288	89	15,7%	235	41,6%	714	55,4%	486	37,7%	1 524	118,3%	144	134,3%	236,7%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 467	580	195	13,3%	143	9,8%	9	1,6%	101	17,5%	449	77,4%	359	78,9%	(71,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	768 030	730 906	280 748	36,6%	255 211	33,2%	169 922	23,2%	14 722	2,0%	720 602	98,6%	18	99,0%	81 957,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	680	-	(100,0%)
Other Gains	-	-	3	-	-	-	-	-	(3)	-	0	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**767 636**	**987 372**	**168 955**	**22,0%**	**270 156**	**35,2%**	**228 718**	**23,2%**	**268 796**	**27,2%**	**936 625**	**94,9%**	**190 637**	**94,8%**	**41,0%**
Employee related costs	310 172	327 422	82 435	26,6%	83 054	26,8%	84 137	25,7%	86 984	26,6%	336 610	102,8%	77 491	100,4%	12,2%
Remuneration of councillors	9 465	10 755	2 466	26,1%	2 976	31,4%	2 568	23,9%	2 529	23,5%	10 539	98,0%	2 984	105,9%	(15,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	25 226	25 945	428	1,7%	4 893	19,4%	7 028	27,1%	13 037	50,2%	25 387	97,8%	1 721	45,0%	657,7%
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%	18 737	20,5%	106 220	116,3%	29 035	115,2%	(35,5%)
Interest	7 013	11 996	1 979	28,2%	4 043	57,7%	2 838	23,7%	1 998	16,7%	10 858	90,5%	7 194	764,8%	(72,2%)
Contracted services	203 358	316 483	23 285	11,5%	81 524	40,1%	48 532	15,3%	60 978	19,3%	214 318	67,7%	28 040	93,4%	117,5%
Transfers and subsidies	2 100	2 336	70	3,3%	47	2,2%	1 392	59,6%	7 225	309,3%	8 732	373,8%	814	82,4%	787,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	1 355	-	1 355	-	1 553	-	(12,8%)
Operational costs	112 988	195 121	38 293	33,9%	57 586	51,0%	50 771	26,0%	75 949	38,9%	222 599	114,1%	41 789	90,7%	81,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	6	-	6	-	16	-	(64,8%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**98 033**	**(166 209)**	**133 052**	**-**	**8 810**	**-**	**(37 763)**	**-**	**(234 410)**	**-**	**(130 310)**	**-**	**(162 416)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	576 195	851 477	242 019	42,0%	175 479	30,5%	31 271	3,7%	402 708	47,3%	851 477	100,0%	61 479	86,8%	555,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	8	-	8	-	28	-	(69,5%)
Surplus/(Deficit) after capital transfers and contributions	**674 228**	**685 268**	**375 071**		**184 289**		**(6 492)**		**168 307**		**721 175**		**(100 909)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**674 228**	**685 268**	**375 071**		**184 289**		**(6 492)**		**168 307**		**721 175**		**(100 909)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**674 228**	**685 268**	**375 071**		**184 289**		**(6 492)**		**168 307**		**721 175**		**(100 909)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**674 228**	**685 268**	**375 071**		**184 289**		**(6 492)**		**168 307**		**721 175**		**(100 909)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**500 421**	**775 419**	**216 644**	**43,3%**	**197 721**	**39,5%**	**47 664**	**6,1%**	**289 881**	**37,4%**	**751 911**	**97,0%**	**180 019**	**93,7%**	**61,0%**
National Government	496 073	738 897	216 592	43,7%	197 721	39,9%	34 170	4,6%	265 043	35,9%	713 526	96,6%	135 063	99,7%	96,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**496 073**	**738 897**	**216 592**	**43,7%**	**197 721**	**39,9%**	**34 170**	**4,6%**	**265 043**	**35,9%**	**713 526**	**96,6%**	**135 063**	**99,4%**	**96,2%**
Borrowing	-	32 174	-	-	-	-	13 458	41,8%	24 666	76,7%	38 124	118,5%	44 246	50,9%	(44,3%)
Internally generated funds	4 348	4 348	52	1,2%	-	-	37	,8%	173	4,0%	261	6,0%	710	66,0%	(75,7%)
Capital Expenditure Functional	**500 595**	**775 592**	**216 644**	**43,3%**	**197 721**	**39,5%**	**47 664**	**6,1%**	**289 881**	**37,4%**	**751 911**	**96,9%**	**180 047**	**93,6%**	**61,0%**
Municipal governance and administration	**4 348**	**4 348**	**52**	**1,2%**	**-**	**-**	**(24)**	**(,5%)**	**173**	**4,0%**	**201**	**4,6%**	**710**	**66,8%**	**(75,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	93,0%	-
Finance and administration	4 348	4 348	52	1,2%	-	-	(24)	(,5%)	173	4,0%	201	4,6%	710	65,3%	(75,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**174**	**174**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**28**	**3,5%**	**(100,0%)**
Community and Social Services	174	174	-	-	-	-	-	-	-	-	-	-	28	3,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 307**	**1 597**	**-**	**-**	**-**	**-**	**61**	**3,8%**	**933**	**58,4%**	**994**	**62,2%**	**964**	**74,8%**	**(3,2%)**
Planning and Development	2 307	1 597	-	-	-	-	61	3,8%	933	58,4%	994	62,2%	964	74,8%	(3,2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**493 766**	**769 474**	**216 592**	**43,9%**	**197 721**	**40,0%**	**47 628**	**6,2%**	**288 775**	**37,5%**	**750 717**	**97,6%**	**178 345**	**93,9%**	**61,9%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	493 766	769 474	216 592	43,9%	197 721	40,0%	47 628	6,2%	288 775	37,5%	750 717	97,6%	178 345	93,9%	61,9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**1 534 884**	**1 839 135**	**1 073 671**	**70,0%**	**684 529**	**44,6%**	**952 428**	**51,8%**	**488 136**	**26,5%**	**3 198 764**	**173,9%**	**264 241**	**204,7%**	**84,7%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	60 766	56 066	8 616	14,2%	9 676	15,9%	12 469	22,2%	12 010	21,4%	42 772	76,3%	10 494	61,3%	14,5%
Other revenue	121 898	146 045	496 719	407,5%	237 970	195,2%	454 186	311,0%	380 570	260,6%	1 569 444	1 074,6%	250 193	1 107,3%	52,1%
Transfers and Subsidies - Operational	768 030	776 756	283 430	36,9%	254 205	33,1%	178 201	22,9%	13 890	1,8%	729 726	93,9%	2 859	100,0%	385,8%
Transfers and Subsidies - Capital	576 195	852 273	283 571	49,2%	179 992	31,2%	306 681	36,0%	81 233	9,5%	851 477	99,9%	-	100,0%	(100,0%)
Interest	7 995	7 995	1 335	16,7%	2 687	33,6%	890	11,1%	433	5,4%	5 345	66,9%	696	81,3%	(37,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(791 948)**	**(1 077 406)**	**(448 584)**	**56,6%**	**(343 685)**	**43,4%**	**(191 707)**	**17,8%**	**(206 046)**	**19,1%**	**(1 190 021)**	**110,5%**	**(71 473)**	**162,5%**	**188,3%**
Suppliers and employees	(789 533)	(1 074 687)	(448 584)	56,8%	(343 685)	43,5%	(191 707)	17,8%	(206 046)	19,2%	(1 190 021)	110,7%	(71 473)	162,5%	188,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 415)	(2 720)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**742 935**	**761 728**	**625 087**	**84,1%**	**340 845**	**45,9%**	**760 720**	**99,9%**	**282 090**	**37,0%**	**2 008 742**	**263,7%**	**192 768**	**237,8%**	**46,3%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**680**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	680	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(500 595)**	**(775 592)**	**(216 644)**	**43,3%**	**(197 721)**	**39,5%**	**(47 664)**	**6,1%**	**(289 881)**	**37,4%**	**(751 911)**	**96,9%**	**(180 047)**	**93,7%**	**61,0%**
Capital assets	(500 595)	(775 592)	(216 644)	43,3%	(197 721)	39,5%	(47 664)	6,1%	(289 881)	37,4%	(751 911)	96,9%	(180 047)	93,7%	61,0%
Net Cash from/(used) Investing Activities	**(500 595)**	**(775 592)**	**(216 644)**	**43,3%**	**(197 721)**	**39,5%**	**(47 664)**	**6,1%**	**(289 881)**	**37,4%**	**(751 911)**	**96,9%**	**(179 367)**	**93,6%**	**61,6%**
Cash Flow from Financing Activities															
Receipts	**3**	**3**	**(12)**	**(361,9%)**	**2**	**68,2%**	**1**	**20,2%**	**0**	**4,5%**	**(9)**	**(268,9%)**	**-**	**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%	0	4,5%	(9)	(268,9%)	-	-	(100,0%)
Payments	**(18 096)**	**(18 096)**	**(277)**	**1,5%**	**(9 132)**	**50,5%**	**(727)**	**4,0%**	**(9 011)**	**49,8%**	**(19 147)**	**105,8%**	**(8 609)**	**97,3%**	**4,7%**
Repayment of borrowing	(18 096)	(18 096)	(277)	1,5%	(9 132)	50,5%	(727)	4,0%	(9 011)	49,8%	(19 147)	105,8%	(8 609)	97,3%	4,7%
Net Cash from/(used) Financing Activities	**(18 093)**	**(18 093)**	**(289)**	**1,6%**	**(9 130)**	**50,5%**	**(726)**	**4,0%**	**(9 011)**	**49,8%**	**(19 156)**	**105,9%**	**(8 609)**	**100,3%**	**4,7%**
Net Increase/(Decrease) in cash held	**224 247**	**(31 957)**	**408 154**	**182,0%**	**133 993**	**59,8%**	**712 330**	**(2 229,0%)**	**(16 802)**	**52,6%**	**1 237 676**	**(3 872,9%)**	**4 791**	**543,5%**	**(450,7%)**
Cash/cash equivalents at the year begin:	192 785	57 071	57 071	29,6%	465 225	241,3%	599 219	1 050,0%	1 311 548	2 298,1%	57 071	100,0%	1 750 518	100,0%	(25,1%)
Cash/cash equivalents at the year end:	**417 032**	**25 114**	**465 225**	**111,6%**	**599 219**	**143,7%**	**1 311 548**	**5 222,4%**	**1 294 747**	**5 155,5%**	**1 294 747**	**5 155,5%**	**1 755 310**	**508,3%**	**(26,2%)**

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	6 438	3,0%	3 782	1,8%	4 375	2,1%	198 741	93,2%	213 336	77,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 352	2,5%	987	1,8%	851	1,6%	50 759	94,1%	53 949	19,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	7,3%	11	2,8%	11	2,8%	360	87,2%	413	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	56	3,1%	58	3,2%	56	3,1%	1 652	90,6%	1 823	,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	,5%	175	4,2%	19	,5%	3 947	94,8%	4 162	1,5%	-	-	-	-
Total By Income Source	**7 898**	**2,9%**	**5 014**	**1,8%**	**5 313**	**1,9%**	**255 459**	**93,3%**	**273 683**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 818	7,1%	1 119	2,8%	1 105	2,8%	34 606	87,3%	39 649	14,5%	-	-	-	-
Commercial	1 100	5,7%	605	3,2%	872	4,5%	16 612	86,6%	19 189	7,0%	-	-	-	-
Households	3 980	1,9%	3 290	1,5%	3 335	1,6%	204 241	95,1%	214 846	78,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 898**	**2,9%**	**5 014**	**1,8%**	**5 313**	**1,9%**	**255 459**	**93,3%**	**273 683**	**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	-	-	1 342	100,0%	-	-	-	-	1 342	1,0%
Bulk Water	2 888	19,2%	-	-	-	-	12 178	80,8%	15 065	10,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 535	7,4%	60 481	59,1%	6 561	6,4%	27 724	27,1%	102 301	72,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 243	19,3%	4 972	22,6%	75	,3%	12 732	57,8%	22 022	15,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**14 665**	**10,4%**	**66 794**	**47,5%**	**6 637**	**4,7%**	**52 633**	**37,4%**	**140 729**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**305 470**	**311 777**	**115 723**	**37,9%**	**93 165**	**30,5%**	**72 439**	**23,2%**	**18 927**	**6,1%**	**300 254**	**96,3%**	**11 958**	**94,0%**	**58,3%**
Exchange Revenue															
Service charges - Electricity	-	-	40	-	42	-	33	-	-	-	114	-	39	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	409	470	117	28,8%	117	28,8%	117	25,0%	117	25,0%	470	100,0%	117	115,0%	-
Sale of Goods and Rendering of Services	89	13 592	13	14,9%	8	9,2%	27	,2%	3 336	24,5%	3 384	24,9%	10	82,0%	33 326,9%
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%	2 667	20,6%	11 390	87,9%	2 393	95,6%	11,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	407	466	104	25,5%	91	22,5%	101	21,6%	110	23,7%	406	87,2%	120	116,6%	(8,0%)
Licence and permits	2 685	2 484	726	27,0%	608	22,6%	706	28,4%	588	23,7%	2 628	105,8%	706	99,6%	(16,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	300	1 198	122	40,7%	651	217,3%	189	15,8%	154	12,9%	1 117	93,2%	863	262,4%	(82,1%)
Non-Exchange Revenue															
Property rates	30 109	28 299	6 523	21,7%	6 523	21,7%	6 459	22,8%	6 591	23,3%	26 095	92,2%	5 977	100,2%	10,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 592	1 327	386	24,2%	247	15,5%	75	5,7%	391	29,4%	1 099	82,8%	266	76,8%	47,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	264 679	250 984	104 471	39,5%	81 994	31,0%	62 114	24,7%	2 508	1,0%	251 088	100,0%	1 467	93,0%	71,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	2 463	-	2 463	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**290 504**	**309 598**	**62 590**	**21,5%**	**57 091**	**19,7%**	**74 269**	**24,0%**	**68 882**	**22,2%**	**262 832**	**84,9%**	**56 126**	**74,1%**	**22,7%**
Employee related costs	102 506	106 674	21 226	20,7%	25 272	24,7%	23 090	21,6%	22 567	21,2%	92 155	86,4%	21 084	91,0%	7,0%
Remuneration of councillors	16 750	16 750	3 727	22,2%	3 666	21,9%	4 371	26,1%	3 833	22,9%	15 597	93,1%	3 739	99,3%	2,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 774	3 087	98	3,5%	42	1,5%	1 441	46,7%	351	11,4%	1 932	62,6%	1 335	54,7%	(73,7%)
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%	11 386	32,9%	33 080	95,5%	4 966	79,3%	129,3%
Interest	995	1 055	1	,1%	1	,1%	1	,1%	3	,2%	5	,5%	181	18,0%	(98,6%)
Contracted services	68 348	77 192	12 738	18,6%	11 103	16,2%	15 793	20,5%	18 150	23,5%	57 784	74,9%	16 812	58,5%	8,0%
Transfers and subsidies	11 840	13 560	2 406	20,3%	1 346	11,4%	4 267	31,5%	1 760	13,0%	9 778	72,1%	377	29,5%	367,0%
Irrecoverable debts written off	1 427	3 509	137	9,6%	36	2,5%	3 335	95,1%	891	25,4%	4 400	125,4%	49	18,5%	1 717,7%
Operational costs	40 623	46 324	12 334	30,4%	10 838	26,7%	14 987	32,4%	9 943	21,5%	48 102	103,8%	7 583	86,5%	31,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	2 570	-	(2 570)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**14 966**	**2 179**	**53 133**	**-**	**36 074**	**-**	**(1 829)**	**-**	**(49 955)**	**-**	**37 422**	**-**	**(44 168)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	39 130	44 567	12 266	31,3%	17 507	44,7%	4 407	9,9%	17 533	39,3%	51 713	116,0%	25 505	122,5%	(31,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**54 096**	**46 746**	**65 399**		**53 581**		**2 577**		**(32 422)**		**89 135**		**(18 664)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**54 096**	**46 746**	**65 399**		**53 581**		**2 577**		**(32 422)**		**89 135**		**(18 664)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**54 096**	**46 746**	**65 399**		**53 581**		**2 577**		**(32 422)**		**89 135**		**(18 664)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**54 096**	**46 746**	**65 399**		**53 581**		**2 577**		**(32 422)**		**89 135**		**(18 664)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**41 546**	**59 023**	**6 448**	**15,5%**	**7 830**	**18,8%**	**8 768**	**14,9%**	**17 707**	**30,0%**	**40 754**	**69,0%**	**19 585**	**61,4%**	**(9,6%)**
National Government	34 111	38 754	6 448	18,9%	6 512	19,1%	916	2,4%	14 291	36,9%	28 167	72,7%	13 688	71,9%	4,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	4 144	42,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 111**	**38 754**	**6 448**	**18,9%**	**6 512**	**19,1%**	**916**	**2,4%**	**14 291**	**36,9%**	**28 167**	**72,7%**	**17 831**	**66,0%**	**(19,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 435	20 270	-	-	1 318	17,7%	7 852	38,7%	3 417	16,9%	12 587	62,1%	1 754	42,1%	94,8%
Capital Expenditure Functional	**41 546**	**59 023**	**6 448**	**15,5%**	**7 830**	**18,8%**	**8 768**	**14,9%**	**17 707**	**30,0%**	**40 754**	**69,0%**	**20 500**	**66,6%**	**(13,6%)**
Municipal governance and administration	**3 261**	**10 557**	**-**	**-**	**921**	**28,2%**	**7 002**	**66,3%**	**543**	**5,1%**	**8 466**	**80,2%**	**1 485**	**40,0%**	**(63,4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 261	10 557	-	-	921	28,2%	7 002	66,3%	543	5,1%	8 466	80,2%	1 485	40,0%	(63,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**609**	**1 130**	**-**	**-**	**-**	**-**	**85**	**7,5%**	**291**	**25,7%**	**376**	**33,3%**	**6 796**	**87,1%**	**(95,7%)**
Community and Social Services	609	261	-	-	-	-	-	-	-	-	-	-	142	60,4%	(100,0%)
Sport And Recreation	-	870	-	-	-	-	85	9,8%	291	33,5%	376	43,2%	6 654	88,7%	(95,6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	62,2%	-
Economic and Environmental Services	**35 155**	**39 797**	**6 448**	**18,3%**	**6 512**	**18,5%**	**916**	**2,3%**	**14 291**	**35,9%**	**28 167**	**70,8%**	**9 394**	**76,8%**	**52,1%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 155	39 797	6 448	18,3%	6 512	18,5%	916	2,3%	14 291	35,9%	28 167	70,8%	9 394	76,8%	52,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 522**	**7 538**	**-**	**-**	**397**	**15,8%**	**765**	**10,1%**	**2 583**	**34,3%**	**3 745**	**49,7%**	**-**	**-**	**(100,0%)**
Energy sources	261	174	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	5 103	-	-	-	-	628	12,3%	2 168	42,5%	2 795	54,8%	-	-	(100,0%)
Waste Management	2 261	2 261	-	-	397	17,6%	137	6,1%	415	18,4%	950	42,0%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 825**	**38,3%**	**(100,0%)**

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**333 232**	**347 555**	**147 393**	**44,2%**	**119 001**	**35,7%**	**94 858**	**27,3%**	**47 715**	**13,7%**	**408 966**	**117,7%**	**37 024**	**104,4%**	**28,9%**
Property rates	20 168	20 739	853	4,2%	6 386	31,7%	1 313	6,3%	2 354	11,3%	10 906	52,6%	748	19,5%	214,7%
Service charges	306	400	162	52,9%	141	46,0%	544	136,0%	116	29,0%	963	240,8%	133	82,0%	(12,6%)
Other revenue	3 749	17 908	118 090	3 150,2%	92 297	2 462,2%	71 363	398,5%	37 302	208,3%	319 052	1 781,6%	34 122	8 679,9%	9,3%
Transfers and Subsidies - Operational	264 679	250 984	2 412	,9%	4 166	1,6%	736	,3%	-	-	7 314	2,9%	-	(1,5%)	-
Transfers and Subsidies - Capital	39 130	44 567	22 655	57,9%	13 136	33,6%	18 283	41,0%	5 275	11,8%	59 349	133,2%	-	44,8%	(100,0%)
Interest	5 200	12 957	3 221	61,9%	2 875	55,3%	2 618	20,2%	2 667	20,6%	11 382	87,8%	2 021	41,7%	32,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(252 360)**	**(276 825)**	**(94 986)**	**37,6%**	**(79 889)**	**31,7%**	**(79 415)**	**28,7%**	**(97 753)**	**35,3%**	**(352 042)**	**127,2%**	**(76 269)**	**45,7%**	**28,2%**
Suppliers and employees	(240 514)	(262 799)	(94 986)	39,5%	(79 889)	33,2%	(79 415)	30,2%	(97 753)	37,2%	(352 042)	134,0%	(76 269)	45,7%	28,2%
Finance charges	(6)	(66)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 840)	(13 960)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**80 872**	**70 731**	**52 407**	**64,8%**	**39 112**	**48,4%**	**15 443**	**21,8%**	**(50 038)**	**(70,7%)**	**56 924**	**80,5%**	**(39 245)**	**237,7%**	**27,5%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 778)**	**(67 877)**	**(6 174)**	**12,9%**	**(13 649)**	**28,6%**	**(1 053)**	**1,6%**	**(15 922)**	**23,5%**	**(36 797)**	**54,2%**	**(16 494)**	**55,7%**	**(3,5%)**
Capital assets	(47 778)	(67 877)	(6 174)	12,9%	(13 649)	28,6%	(1 053)	1,6%	(15 922)	23,5%	(36 797)	54,2%	(16 494)	55,7%	(3,5%)
Net Cash from/(used) Investing Activities	**(47 778)**	**(67 877)**	**(6 174)**	**12,9%**	**(13 649)**	**28,6%**	**(1 053)**	**1,6%**	**(15 922)**	**23,5%**	**(36 797)**	**54,2%**	**(16 494)**	**56,2%**	**(3,5%)**
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	**33 095**	**2 854**	**46 233**	**139,7%**	**25 463**	**76,9%**	**14 390**	**504,2%**	**(65 960)**	**(2 311,1%)**	**20 127**	**705,2%**	**(55 739)**	**580,8%**	**18,3%**
Cash/cash equivalents at the year begin:	214 425	98 944	(69)	-	145 108	67,7%	170 572	172,4%	184 763	186,7%	(69)	(,1%)	270 547	-	(31,7%)
Cash/cash equivalents at the year end:	**247 520**	**101 798**	**145 108**	**58,6%**	**170 572**	**68,9%**	**184 763**	**181,5%**	**118 397**	**116,3%**	**118 397**	**116,3%**	**214 808**	**148,2%**	**(44,9%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 053	4,3%	-	-	1 390	2,0%	66 625	93,7%	71 068	87,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	64	56,5%	-	-	17	15,3%	32	28,2%	113	,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	5,8%	(1)	(,1%)	22	2,4%	853	91,9%	928	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	181	1,9%	9 181	98,1%	9 362	11,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Total By Income Source	**3 171**	**3,9%**	**(1)**	**-**	**1 610**	**2,0%**	**76 692**	**94,1%**	**81 472**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 728	3,8%	-	-	886	2,0%	42 377	94,2%	44 991	55,2%	-	-	-	-
Commercial	1 224	3,5%	-	-	637	1,8%	32 767	94,6%	34 629	42,5%	-	-	-	-
Households	-	-	-	-	-	-	4	100,0%	4	-	-	-	-	-
Other	219	11,8%	(1)	(,1%)	87	4,7%	1 543	83,5%	1 848	2,3%	-	-	-	-
Total By Customer Group	**3 171**	**3,9%**	**(1)**	**-**	**1 610**	**2,0%**	**76 692**	**94,1%**	**81 472**	**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	301	34,8%	(30)	(3,4%)	588	67,9%	7	,8%	866	86,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(626)	(448,1%)	22	15,9%	330	236,1%	413	296,1%	140	13,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(325)**	**(32,3%)**	**(7)**	**(,7%)**	**917**	**91,2%**	**420**	**41,8%**	**1 005**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**342 834**	**342 489**	**129 308**	**37,7%**	**80 279**	**23,4%**	**112 330**	**32,8%**	**15 751**	**4,6%**	**337 668**	**98,6%**	**27 022**	**98,1%**	**(41,7%)**
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%	1 071	24,6%	4 302	98,6%	1 059	88,5%	1,1%
Sale of Goods and Rendering of Services	8 087	8 281	254	3,1%	102	1,3%	4 079	49,3%	(230)	(2,8%)	4 205	50,8%	15 061	4 594,8%	(101,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 393	1 943	485	34,8%	414	29,7%	493	25,4%	540	27,8%	1 930	99,4%	635	29,3%	(15,1%)
Interest earned from Current and Non Current Assets	3 693	1 570	1 252	33,9%	214	5,8%	113	7,2%	168	10,7%	1 747	111,2%	853	102,1%	(80,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 792	3 582	817	21,5%	865	22,8%	957	26,7%	893	24,9%	3 532	98,6%	791	89,0%	12,9%
Licence and permits	2 030	1 313	123	6,0%	106	5,2%	103	7,8%	115	8,8%	447	34,1%	133	29,2%	(13,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	430	494	198	45,9%	671	156,0%	336	67,9%	163	32,9%	1 367	276,5%	(434)	101,7%	(137,5%)
Non-Exchange Revenue															
Property rates	42 650	44 615	11 289	26,5%	11 094	26,0%	10 427	23,4%	10 606	23,8%	43 416	97,3%	8 825	98,5%	20,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	900	600	143	15,8%	218	24,2%	290	48,4%	353	58,9%	1 004	167,3%	104	127,3%	240,2%
Licences or permits	-	-	262	-	233	-	275	-	227	-	997	-	248	-	(8,3%)
Transfer and subsidies - Operational	272 226	273 207	112 759	41,4%	64 678	23,8%	93 586	34,3%	1 203	,4%	272 226	99,6%	(787)	93,5%	(252,8%)
Interest	2 507	2 522	621	24,8%	613	24,4%	619	24,5%	642	25,5%	2 495	98,9%	535	-	20,1%
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%**	**78 656**	**20,8%**	**362 674**	**96,1%**	**98 487**	**107,1%**	**(20,1%)**
Employee related costs	153 090	169 027	40 090	26,2%	45 482	29,7%	39 937	23,6%	41 259	24,4%	166 768	98,7%	37 532	102,4%	9,9%
Remuneration of councillors	18 582	20 087	4 648	25,0%	5 396	29,0%	4 846	24,1%	4 843	24,1%	19 733	98,2%	6 657	113,4%	(27,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	10	-	1	-	-	-	11	-	7	-	(100,0%)
Debt impairment	2 626	36 363	(968)	(36,9%)	11 282	429,5%	3 021	8,3%	1 146	3,2%	14 481	39,8%	(12)	(,1%)	(9 515,4%)
Depreciation and amortisation	30 683	39 313	9 643	31,4%	10 218	33,3%	9 470	24,1%	9 810	25,0%	39 142	99,6%	9 066	124,3%	8,2%
Interest	-	1 500	-	-	-	-	-	-	501	33,4%	501	33,4%	-	-	(100,0%)
Contracted services	39 220	41 378	8 516	21,7%	15 568	39,7%	10 027	24,2%	6 144	14,8%	40 255	97,3%	6 743	97,2%	(8,9%)
Transfers and subsidies	17 419	12 212	1 961	11,3%	13 691	78,6%	(2 438)	(20,0%)	0	-	13 215	108,2%	16 738	130,5%	(100,0%)
Irrecoverable debts written off	3 900	5 227	785	20,1%	723	18,5%	1 088	20,8%	4 865	93,1%	7 460	142,7%	1 111	116,0%	337,8%
Operational costs	64 795	52 234	23 662	36,5%	18 076	27,9%	9 282	17,8%	10 358	19,8%	61 379	117,5%	20 645	123,4%	(49,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	(270)	-	(270)	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 520**	**(34 852)**	**40 970**	**-**	**(40 168)**	**-**	**37 096**	**-**	**(62 905)**	**-**	**(25 006)**	**-**	**(71 466)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	53 194	53 694	11 562	21,7%	7 454	14,0%	8 874	16,5%	1 345	2,5%	29 235	54,4%	(2 167)	75,8%	(162,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**65 714**	**18 842**	**52 532**		**(32 714)**		**45 969**		**(61 559)**		**4 228**		**(73 633)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**65 714**	**18 842**	**52 532**		**(32 714)**		**45 969**		**(61 559)**		**4 228**		**(73 633)**		
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**		**(61 559)**		**4 228**		**(73 633)**		
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**		**(61 559)**		**4 228**		**(73 633)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**74 084**	**85 832**	**(109 785)**	**(148,2%)**	**164 023**	**221,4%**	**12 339**	**14,4%**	**1 291**	**1,5%**	**67 869**	**79,1%**	**15 503**	**88,7%**	**(91,7%)**
National Government	43 833	43 833	(28 606)	(65,3%)	62 600	142,8%	(5 676)	(12,9%)	1 255	2,9%	29 573	67,5%	12 007	77,9%	(89,5%)
Provincial Government	-	435	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 833**	**44 268**	**(28 606)**	**(65,3%)**	**62 600**	**142,8%**	**(5 676)**	**(12,8%)**	**1 255**	**2,8%**	**29 573**	**66,8%**	**12 007**	**78,2%**	**(89,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 251	41 564	(81 179)	(268,4%)	101 423	335,3%	18 015	43,3%	36	,1%	38 295	92,1%	3 496	175,3%	(99,0%)
Capital Expenditure Functional	**74 779**	**85 832**	**(231 581)**	**(309,7%)**	**285 855**	**382,3%**	**13 177**	**15,4%**	**1 291**	**1,5%**	**68 741**	**80,1%**	**15 677**	**88,3%**	**(91,8%)**
Municipal governance and administration	**23 842**	**18 473**	**(32 156)**	**(134,9%)**	**49 744**	**208,6%**	**(266)**	**(1,4%)**	**-**	**-**	**17 322**	**93,8%**	**137**	**155,0%**	**(100,0%)**
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%	137	152,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 240**	**21 520**	**(179 794)**	**(1 107,1%)**	**186 667**	**1 149,4%**	**1 072**	**5,0%**	**455**	**2,1%**	**8 401**	**39,0%**	**389**	**116,5%**	**16,9%**
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%	-	8,5%	-
Sport And Recreation	12 875	15 735	(20 964)	(162,8%)	27 772	215,7%	(124)	(,8%)	455	2,9%	7 139	45,4%	401	130,2%	13,5%
Public Safety	235	-	(52)	(22,3%)	52	22,3%	-	-	-	-	-	-	(12)	200,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 697**	**45 639**	**(19 297)**	**(55,6%)**	**48 911**	**141,0%**	**12 370**	**27,1%**	**836**	**1,8%**	**42 820**	**93,8%**	**13 739**	**78,3%**	**(93,9%)**
Planning and Development	14 763	11 856	(12 123)	(82,1%)	16 671	112,9%	3 618	30,5%	-	-	8 166	68,9%	6 727	186,0%	(100,0%)
Road Transport	19 934	33 784	(7 001)	(35,1%)	32 066	160,9%	8 752	25,9%	836	2,5%	34 654	102,6%	6 838	51,4%	(87,8%)
Environmental Protection	-	-	(173)	-	173	-	-	-	-	-	-	-	173	-	(100,0%)
Trading Services	**-**	**199**	**(334)**	**-**	**533**	**-**	**-**	**-**	**-**	**-**	**199**	**100,0%**	**1 412**	**116,2%**	**(100,0%)**
Energy sources	-	-	(334)	-	334	-	-	-	-	-	-	-	-	174,4%	-
Water Management	-	199	-	-	199	-	-	-	-	-	199	100,0%	1 412	114,1%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**29 672**	**7,3%**	**839 606**	**205,4%**	**5 106**	**130,7%**	**481,1%**
Property rates	30 000	44 920	(25 774)	(85,9%)	56 753	189,2%	-	-	-	-	30 979	69,0%	3 804	164,8%	(100,0%)
Service charges	2 500	2 500	(2 371)	(94,8%)	2 371	94,8%	-	-	-	-	-	-	456	126,6%	(100,0%)
Other revenue	23 752	32 779	(10 309)	(43,4%)	15 399	64,8%	33	,1%	45	,1%	5 168	15,8%	2 119	125,0%	(97,9%)
Transfers and Subsidies - Operational	272 226	273 207	(276 733)	(101,7%)	872 902	320,7%	177 662	65,0%	29 627	10,8%	803 457	294,1%	(1 313)	129,9%	(2 356,5%)
Transfers and Subsidies - Capital	53 194	53 694	(90 763)	(170,6%)	90 763	170,6%	-	-	-	-	-	-	-	127,8%	-
Interest	3 693	1 570	(301)	(8,1%)	302	8,2%	1	-	1	-	3	,2%	41	8,2%	(98,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(304 420)**	**(309 544)**	**679 063**	**(223,1%)**	**(832 368)**	**273,4%**	**(38 081)**	**12,3%**	**1 380**	**(,4%)**	**(190 004)**	**61,4%**	**(43 020)**	**59,0%**	**(103,2%)**
Suppliers and employees	(303 320)	(306 594)	679 063	(223,9%)	(832 368)	274,4%	(38 081)	12,4%	1 380	(,5%)	(190 004)	62,0%	(43 020)	59,4%	(103,2%)
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%**	**31 053**	**31,3%**	**649 602**	**655,3%**	**(37 914)**	**412,9%**	**(181,9%)**
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	**(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%**	**31 053**	**38 222,2%**	**649 602**	**799 578,9%**	**(37 914)**	**10 386,2%**	**(181,9%)**
Cash/cash equivalents at the year begin:	36 018	1 768	-	-	276 763	768,4%	480 702	27 186,9%	620 317	35 083,1%	-	-	376 194	-	64,9%
Cash/cash equivalents at the year end:	**51 753**	**1 849**	**183 024**	**353,6%**	**482 885**	**933,1%**	**620 317**	**33 541,9%**	**651 370**	**35 221,0%**	**651 370**	**35 221,0%**	**338 280**	**3 891,4%**	**92,6%**

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	1 928	2,6%	676	,9%	1 258	1,7%	71 032	94,8%	74 894	53,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(5 318)	(35,0%)	(16)	(,1%)	251	1,7%	20 274	133,5%	15 191	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	31,7%	(1)	(,3%)	33	15,2%	116	53,4%	217	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	(990)	286,5%	-	-	-	-	644	(186,5%)	(345)	(,2%)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	972	1,9%	-	-	390	,8%	48 766	97,3%	50 128	35,8%	-	-	-	-
Total By Income Source	**(3 338)**	**(2,4%)**	**659**	**,5%**	**1 932**	**1,4%**	**140 832**	**100,5%**	**140 085**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(6 050)	(13,4%)	549	1,2%	829	1,8%	49 886	110,3%	45 214	32,3%	-	-	-	-
Commercial	2 080	7,8%	(16)	(,1%)	337	1,3%	24 374	91,0%	26 776	19,1%	-	-	-	-
Households	74	,1%	50	,1%	500	,8%	59 277	99,0%	59 900	42,8%	-	-	-	-
Other	559	6,8%	76	,9%	265	3,2%	7 295	89,0%	8 195	5,9%	-	-	-	-
Total By Customer Group	**(3 338)**	**(2,4%)**	**659**	**,5%**	**1 932**	**1,4%**	**140 832**	**100,5%**	**140 085**	**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	5 337	58,9%	1 147	12,7%	(454)	(5,0%)	3 033	33,5%	9 063	31,4%
Auditor-General	228	100,0%	-	-	-	-	-	-	228	,8%
Other	9 705	49,6%	83	,4%	(328)	(1,7%)	10 105	51,6%	19 565	67,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 270**	**52,9%**	**1 230**	**4,3%**	**(782)**	**(2,7%)**	**13 138**	**45,5%**	**28 856**	**100,0%**

Contact Details

Municipal Manager	Mr Martin Sithole	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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**352 675**	**378 429**	**147 874**	**41,9%**	**104 329**	**29,6%**	**81 965**	**21,7%**	**18 173**	**4,8%**	**352 342**	**93,1%**	**27 503**	**97,8%**	**(33,9%)**
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%	1 500	22,2%	5 599	82,9%	1 433	86,6%	4,6%
Sale of Goods and Rendering of Services	796	1 439	80	10,1%	85	10,7%	85	5,9%	63	4,4%	313	21,8%	112	68,3%	(43,7%)
Agency services	807	546	139	17,2%	134	16,6%	102	18,6%	89	16,3%	464	84,9%	94	34,3%	(4,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 447	2 447	-	-	-	-	-	-	10	,4%	10	,4%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	2 625	1 235	840	32,0%	388	14,8%	308	24,9%	523	42,3%	2 058	166,6%	449	74,6%	16,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	158	203	43	27,5%	41	26,3%	20	10,1%	85	42,1%	191	94,1%	80	122,6%	7,0%
Licence and permits	3 385	3 034	822	24,3%	696	20,6%	822	27,1%	654	21,6%	2 994	98,7%	790	88,7%	(17,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	500	-	-	-	-	-	-	-	500	-	456	42,5%	(100,0%)
Non-Exchange Revenue															
Property rates	55 013	61 068	24 653	44,8%	11 817	21,5%	12 653	20,7%	11 321	18,5%	60 444	99,0%	11 554	111,2%	(2,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 785	1 917	335	18,7%	620	34,7%	836	43,6%	627	32,7%	2 417	126,1%	248	63,2%	153,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	256 757	276 548	111 903	43,6%	83 510	32,5%	59 200	21,4%	5 292	1,9%	259 905	94,0%	5 950	95,6%	(11,1%)
Interest	22 024	23 241	7 136	32,4%	5 708	25,9%	6 596	28,4%	(1 992)	(8,6%)	17 448	75,1%	6 338	131,6%	(131,4%)
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%**	**58 285**	**19,2%**	**245 498**	**80,8%**	**48 981**	**80,5%**	**19,0%**
Employee related costs	134 132	135 226	33 333	24,9%	40 386	30,1%	36 213	26,8%	34 618	25,6%	144 550	106,9%	30 690	100,0%	12,8%
Remuneration of councillors	19 635	17 972	4 363	22,2%	4 897	24,9%	4 452	24,8%	4 443	24,7%	18 156	101,0%	4 334	92,1%	2,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	260	-	190	-	2	-	451	-	-	-	(100,0%)
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%	7 651	24,2%	32 601	103,1%	7 609	92,0%	,5%
Interest	1 050	1 050	-	-	-	-	-	-	-	-	-	-	438	43,8%	(100,0%)
Contracted services	64 527	74 143	134	,2%	16 444	25,5%	5 912	8,0%	6 895	9,3%	29 386	39,6%	593	47,4%	1 062,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 546	2 737	1 140	44,8%	309	12,2%	145	5,3%	354	12,9%	1 948	71,1%	1 369	209,9%	(74,2%)
Operational costs	45 126	30 679	2 044	4,5%	8 998	19,9%	3 043	9,9%	4 322	14,1%	18 407	60,0%	3 948	82,7%	9,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**44 042**	**74 703**	**98 215**	**-**	**24 380**	**-**	**24 360**	**-**	**(40 112)**	**-**	**106 843**	**-**	**(21 478)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	35 468	35 468	11 553	32,6%	9 463	26,7%	10 294	29,0%	6 848	19,3%	38 158	107,6%	15 344	96,9%	(55,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**79 510**	**110 171**	**109 768**		**33 843**		**34 654**		**(33 264)**		**145 001**		**(6 134)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**79 510**	**110 171**	**109 768**		**33 843**		**34 654**		**(33 264)**		**145 001**		**(6 134)**		
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**		**(33 264)**		**145 001**		**(6 134)**		
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**		**(33 264)**		**145 001**		**(6 134)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**54 762**	**45 094**	**2 160**	**3,9%**	**9 817**	**17,9%**	**2 721**	**6,0%**	**9 320**	**20,7%**	**24 017**	**53,3%**	**1 689**	**41,0%**	**451,9%**
National Government	30 842	30 833	-	-	2 934	9,5%	1 113	3,6%	5 414	17,6%	9 461	30,7%	370	46,1%	1 362,3%
Provincial Government	-	-	2 160	-	-	-	-	-	-	-	2 160	-	1 275	69,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 842**	**30 833**	**2 160**	**7,0%**	**2 934**	**9,5%**	**1 113**	**3,6%**	**5 414**	**17,6%**	**11 621**	**37,7%**	**1 645**	**47,7%**	**229,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 920	14 260	-	-	6 883	28,8%	1 608	11,3%	3 906	27,4%	12 397	86,9%	43	7,1%	8 944,9%
Capital Expenditure Functional	**54 762**	**44 634**	**2 160**	**3,9%**	**10 050**	**18,4%**	**2 721**	**6,1%**	**9 320**	**20,9%**	**24 251**	**54,3%**	**1 689**	**41,0%**	**451,9%**
Municipal governance and administration	**12 437**	**9 001**	**-**	**-**	**5 239**	**42,1%**	**-**	**-**	**1 353**	**15,0%**	**6 592**	**73,2%**	**261**	**6,4%**	**418,5%**
Executive and Council	700	373	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 737	8 628	-	-	5 239	44,6%	-	-	1 353	15,7%	6 592	76,4%	261	6,4%	418,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 250**	**4 848**	**-**	**-**	**4 548**	**72,8%**	**1 608**	**33,2%**	**1 906**	**39,3%**	**8 062**	**166,3%**	**-**	**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%	1 906	146,2%	7 704	590,6%	-	-	(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%**	**4 168**	**16,6%**	**7 704**	**30,7%**	**1 428**	**47,6%**	**191,9%**
Planning and Development	2 370	3 061	2 160	91,1%	-	-	-	-	-	-	2 160	70,6%	1 275	19,5%	(100,0%)
Road Transport	28 005	22 028	-	-	263	,9%	1 113	5,1%	4 168	18,9%	5 544	25,2%	153	58,5%	2 633,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 700**	**5 696**	**-**	**-**	**-**	**-**	**-**	**-**	**1 893**	**33,2%**	**1 893**	**33,2%**	**-**	**-**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 700	5 696	-	-	-	-	-	-	1 893	33,2%	1 893	33,2%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**378 210**	**374 645**	**25**	**-**	**96**	**-**	**28**	**-**	**0**	**-**	**149**	**-**	**(13)**	**-**	**(101,8%)**
Property rates	46 653	48 854	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	5 503	5 401	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	31 645	7 138	25	,1%	96	,3%	28	,4%	0	-	149	2,1%	(13)	-	(101,8%)
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%)**	**28 877**	**(10,9%)**	**123 038**	**(46,3%)**	**-**	**-**	**(100,0%)**
Suppliers and employees	(276 084)	(265 519)	28 477	(10,3%)	35 480	(12,9%)	30 204	(11,4%)	28 877	(10,9%)	123 038	(46,3%)	-	-	(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%**	**28 877**	**26,5%**	**123 187**	**112,9%**	**(13)**	**-**	**(215 087,2%)**
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	**(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%**	**28 877**	**50,0%**	**123 187**	**213,1%**	**(13)**	**-**	**(215 087,2%)**
Cash/cash equivalents at the year begin:	715	2 122	934	130,6%	28 687	4 011,7%	64 420	3 035,5%	92 563	4 361,6%	934	44,0%	(3 720)	(43,9%)	(2 587,9%)
Cash/cash equivalents at the year end:	**39 866**	**59 919**	**28 687**	**72,0%**	**63 611**	**159,6%**	**92 828**	**154,9%**	**120 891**	**201,8%**	**120 891**	**201,8%**	**(4 564)**	**(6,8%)**	**(2 748,9%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 726	4,4%	(453)	(,3%)	2 218	1,4%	145 377	94,5%	153 867	53,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 007	3,7%	(0)	-	399	1,5%	25 612	94,8%	27 017	9,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	(1)	11,0%	(8)	89,0%	(9)	-	-	-	-	-
Interest on Arrear Debtor Accounts	(70)	(,1%)	-	-	326	,3%	111 187	99,8%	111 444	38,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9)	,2%	(1)	-	(1)	-	(3 525)	99,7%	(3 536)	(1,2%)	-	-	-	-
Total By Income Source	**7 654**	**2,7%**	**(454)**	**(,2%)**	**2 941**	**1,0%**	**278 643**	**96,5%**	**288 784**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	254	,7%	(26)	(,1%)	168	,4%	37 477	99,0%	37 873	13,1%	-	-	-	-
Commercial	2 477	6,3%	(191)	(,5%)	655	1,7%	36 539	92,5%	39 480	13,7%	-	-	-	-
Households	3 382	2,1%	(226)	(,1%)	1 361	,8%	160 233	97,3%	164 751	57,0%	-	-	-	-
Other	1 541	3,3%	(12)	-	757	1,6%	44 394	95,1%	46 680	16,2%	-	-	-	-
Total By Customer Group	**7 654**	**2,7%**	**(454)**	**(,2%)**	**2 941**	**1,0%**	**278 643**	**96,5%**	**288 784**	**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	912	13,4%	200	2,9%	(569)	(8,3%)	6 281	92,0%	6 824	28,4%
Auditor-General	-	-	-	-	-	-	65	100,0%	65	,3%
Other	4 021	23,5%	(4 887)	(28,5%)	(523)	(3,0%)	18 532	108,1%	17 143	71,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 933**	**20,5%**	**(4 687)**	**(19,5%)**	**(1 092)**	**(4,5%)**	**24 878**	**103,5%**	**24 032**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**211 994**	**218 861**	**88 747**	**41,9%**	**63 729**	**30,1%**	**52 274**	**23,9%**	**11 802**	**5,4%**	**216 552**	**98,9%**	**12 697**	**100,1%**	**(7,1%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	5	-	3	-	7	-	14	-	-	-	(100,0%)
Service charges - Waste Management	1 966	1 966	563	28,6%	564	28,7%	573	29,1%	568	28,9%	2 267	115,3%	545	115,1%	4,2%
Sale of Goods and Rendering of Services	7 947	7 850	3 129	39,4%	12	,1%	2 526	32,2%	2 315	29,5%	7 981	101,7%	2 661	96,7%	(13,0%)
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%	2 513	26,5%	9 959	104,8%	2 363	136,6%	6,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	494	494	58	11,7%	121	24,4%	60	12,2%	85	17,1%	323	65,4%	111	54,8%	(24,1%)
Licence and permits	1 560	1 560	332	21,3%	327	21,0%	388	24,8%	301	19,3%	1 348	86,4%	378	108,9%	(20,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	19	-	20	-	310	-	21	-	370	-	(88)	-	(124,0%)
Non-Exchange Revenue															
Property rates	30 616	30 616	14 677	47,9%	4 731	15,5%	4 783	15,6%	4 813	15,7%	29 004	94,7%	4 512	93,3%	6,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	416	416	23	5,4%	23	5,4%	416	99,9%	328	78,9%	789	189,6%	22	114,1%	1 415,1%
Licences or permits	-	-	3	-	1	-	0	-	0	-	4	-	5	-	(98,3%)
Transfer and subsidies - Operational	164 495	166 459	67 155	40,8%	55 515	33,7%	40 972	24,6%	854	,5%	164 495	98,8%	2 089	99,5%	(59,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	(3)	-	(3)	-	99	49,7%	(102,9%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**236 716**	**243 939**	**47 125**	**19,9%**	**59 474**	**25,1%**	**44 294**	**18,2%**	**52 032**	**21,3%**	**202 925**	**83,2%**	**50 160**	**85,6%**	**3,7%**
Employee related costs	97 286	97 286	20 944	21,5%	25 652	26,4%	21 900	22,5%	20 520	21,1%	89 017	91,5%	20 606	94,2%	(,4%)
Remuneration of councillors	11 722	11 722	2 256	19,2%	2 835	24,2%	2 275	19,4%	3 988	34,0%	11 354	96,9%	2 232	84,2%	78,6%
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%	14 805	27,3%	51 754	95,4%	13 238	96,9%	11,8%
Transfers and subsidies	2 630	3 870	615	23,4%	543	20,6%	356	9,2%	2 607	67,4%	4 121	106,5%	2 173	102,7%	19,9%
Irrecoverable debts written off	-	900	165	-	569	-	158	17,5%	40	4,5%	933	103,6%	423	210,6%	(90,5%)
Operational costs	42 736	41 542	11 449	26,8%	8 725	20,4%	7 196	17,3%	10 067	24,2%	37 437	90,1%	11 487	92,9%	(12,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	5	-	5	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 721)**	**(25 078)**	**41 622**	**-**	**4 255**	**-**	**7 979**	**-**	**(40 230)**	**-**	**13 627**	**-**	**(37 462)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	24 436	24 436	6 130	25,1%	8 587	35,1%	2 326	9,5%	7 394	30,3%	24 437	100,0%	10 671	101,7%	(30,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	157	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**(285)**	**(642)**	**47 752**		**12 842**		**10 305**		**(32 836)**		**38 063**		**(26 635)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(285)**	**(642)**	**47 752**		**12 842**		**10 305**		**(32 836)**		**38 063**		**(26 635)**		
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**		**(32 836)**		**38 063**		**(26 635)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(285)**	**(642)**	**47 752**		**12 842**		**10 305**		**(32 836)**		**38 063**		**(26 635)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**29 980**	**29 838**	**5 461**	**18,2%**	**9 422**	**31,4%**	**6 369**	**21,3%**	**9 109**	**30,5%**	**30 362**	**101,8%**	**10 722**	**104,7%**	**(15,0%)**
National Government	20 186	20 186	5 290	26,2%	8 194	40,6%	6 329	31,4%	9 243	45,8%	29 057	143,9%	9 349	109,0%	(1,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 186**	**20 186**	**5 290**	**26,2%**	**8 194**	**40,6%**	**6 329**	**31,4%**	**9 243**	**45,8%**	**29 057**	**143,9%**	**9 349**	**109,0%**	**(1,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 793	9 652	172	1,8%	1 227	12,5%	40	,4%	(134)	(1,4%)	1 305	13,5%	1 373	91,7%	(109,8%)
Capital Expenditure Functional	**29 980**	**29 838**	**5 461**	**18,2%**	**9 422**	**31,4%**	**6 369**	**21,3%**	**9 109**	**30,5%**	**30 362**	**101,8%**	**10 722**	**104,7%**	**(15,0%)**
Municipal governance and administration	**9 524**	**6 739**	**-**	**-**	**1 227**	**12,9%**	**(88)**	**(1,3%)**	**(134)**	**(2,0%)**	**1 005**	**14,9%**	**1 373**	**101,5%**	**(109,8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 524	6 739	-	-	1 227	12,9%	(88)	(1,3%)	(134)	(2,0%)	1 005	14,9%	1 373	101,5%	(109,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 166**	**7 166**	**2 088**	**29,1%**	**2 625**	**36,6%**	**2 421**	**33,8%**	**4 135**	**57,7%**	**11 270**	**157,3%**	**7 876**	**109,6%**	**(47,5%)**
Community and Social Services	4 394	4 394	168	3,8%	1 328	30,2%	452	10,3%	225	5,1%	2 172	49,4%	1 749	92,1%	(87,1%)
Sport And Recreation	2 773	2 773	1 423	51,3%	346	12,5%	1 970	71,0%	3 767	135,8%	7 505	270,7%	3 810	120,3%	(1,1%)
Public Safety	-	-	497	-	952	-	-	-	143	-	1 592	-	2 317	150,5%	(93,8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 289**	**15 933**	**3 374**	**25,4%**	**5 569**	**41,9%**	**4 036**	**25,3%**	**5 108**	**32,1%**	**18 087**	**113,5%**	**1 473**	**89,4%**	**246,8%**
Planning and Development	12 594	12 629	3 061	24,3%	5 040	40,0%	4 019	31,8%	5 108	40,4%	17 228	136,4%	1 473	243,1%	246,8%
Road Transport	696	3 304	312	44,9%	529	76,1%	17	,5%	-	-	858	26,0%	-	2,9%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**47,7%**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	47,7%	-
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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**24 430**	**10,5%**	**185 781**	**79,5%**	**41**	**88,9%**	**59 234,7%**
Property rates	21 431	21 431	-	-	-	-	-	-	-	-	-	-	-	64,3%	-
Service charges	747	747	-	-	-	-	-	-	-	-	-	-	-	42,9%	-
Other revenue	2 528	2 416	-	-	-	-	-	-	19	,8%	19	,8%	-	88,6%	(100,0%)
Transfers and Subsidies - Operational	173 272	175 236	1 039	,6%	108	,1%	6 002	3,4%	153 917	87,8%	161 066	91,9%	4	72,3%	4 065 320,9%
Transfers and Subsidies - Capital	24 436	24 436	60 000	245,5%	59 000	241,4%	35 000	143,2%	(129 564)	(530,2%)	24 436	100,0%	-	198,5%	(100,0%)
Interest	4 500	9 500	56	1,2%	90	2,0%	57	,6%	59	,6%	261	2,7%	37	69,8%	56,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(214 957)**	**(221 458)**	**(47 476)**	**22,1%**	**(59 766)**	**27,8%**	**(45 878)**	**20,7%**	**(55 409)**	**25,0%**	**(208 529)**	**94,2%**	**(54 879)**	**87,5%**	**1,0%**
Suppliers and employees	(212 127)	(217 167)	(47 476)	22,4%	(59 766)	28,2%	(45 878)	21,1%	(55 409)	25,5%	(208 529)	96,0%	(54 879)	89,0%	1,0%
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%)**	**(30 978)**	**(251,7%)**	**(22 748)**	**(184,8%)**	**(54 838)**	**103,0%**	**(43,5%)**
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%**	**(30 978)**	**158,8%**	**(22 748)**	**116,6%**	**(54 838)**	**(133,1%)**	**(43,5%)**
Cash/cash equivalents at the year begin:	65 309	88 703	88 180	135,0%	101 798	155,9%	101 229	114,1%	96 410	108,7%	88 180	99,4%	172 800	-	(44,2%)
Cash/cash equivalents at the year end:	**45 289**	**69 196**	**101 798**	**224,8%**	**101 229**	**223,5%**	**96 410**	**139,3%**	**65 432**	**94,6%**	**65 432**	**94,6%**	**117 962**	**180,6%**	**(44,5%)**

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	2 322	4,5%	(648)	(1,3%)	688	1,3%	48 763	95,4%	51 126	72,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	381	2,5%	(2)	-	163	1,1%	14 884	96,5%	15 426	21,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	10,2%	-	-	4	5,1%	58	84,8%	69	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 677	100,0%	3 677	5,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(1)	235,3%	-	-	0	(135,3%)	(0)	-	-	-	-	-
Total By Income Source	**2 711**	**3,9%**	**(651)**	**(,9%)**	**854**	**1,2%**	**67 383**	**95,9%**	**70 298**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 141	5,8%	(374)	(1,9%)	246	1,3%	18 607	94,8%	19 620	27,9%	-	-	-	-
Commercial	798	4,6%	(2)	-	240	1,4%	16 233	94,0%	17 270	24,6%	-	-	-	-
Households	639	2,1%	(274)	(,9%)	312	1,0%	30 269	97,8%	30 946	44,0%	-	-	-	-
Other	132	5,4%	(1)	-	56	2,3%	2 274	92,4%	2 461	3,5%	-	-	-	-
Total By Customer Group	**2 711**	**3,9%**	**(651)**	**(,9%)**	**854**	**1,2%**	**67 383**	**95,9%**	**70 298**	**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	1 908	125,3%	(2)	(,1%)	21	1,4%	(404)	(26,6%)	1 522	121,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	(1,8%)	-	-	-	-	(273)	101,8%	(269)	(21,4%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 912**	**152,5%**	**(2)**	**(,1%)**	**21**	**1,7%**	**(678)**	**(54,1%)**	**1 254**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**732 887**	**741 883**	**287 788**	**39,3%**	**236 074**	**32,2%**	**184 166**	**24,8%**	**16 647**	**2,2%**	**724 674**	**97,7%**	**24 377**	**99,4%**	**(31,7%)**
Exchange Revenue															
Service charges - Electricity	6 453	7 453	1 233	19,1%	1 739	26,9%	2 621	35,2%	1 968	26,4%	7 560	101,4%	1 530	108,3%	28,6%
Service charges - Water	52 000	52 000	13 469	25,9%	9 972	19,2%	11 982	23,0%	6 321	12,2%	41 744	80,3%	8 898	93,6%	(29,0%)
Service charges - Waste Water Management	482	482	143	29,7%	139	28,8%	195	40,5%	106	21,9%	582	120,9%	100	73,1%	5,8%
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%	2 330	13,3%	16 606	94,8%	4 577	98,8%	(49,1%)
Interest earned from Current and Non Current Assets	17 848	17 848	6 038	33,8%	3 647	20,4%	3 671	20,6%	2 940	16,5%	16 296	91,3%	5 515	93,1%	(46,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	336	336	55	16,4%	46	13,6%	275	81,8%	50	15,0%	426	126,8%	75	84,1%	(33,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	163	163	255	155,9%	489	299,2%	234	143,5%	37	22,8%	1 015	621,4%	100	(219,3%)	(62,7%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	10	-	3	-	8	-	8	-	29	-	-	-	(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%	2 886	,4%	640 417	99,2%	3 582	100,2%	(19,4%)
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%**	**166 745**	**22,9%**	**834 427**	**114,6%**	**231 728**	**111,8%**	**(28,0%)**
Employee related costs	246 261	246 261	63 557	25,8%	62 241	25,3%	66 105	26,8%	42 002	17,1%	233 905	95,0%	63 437	98,4%	(33,8%)
Remuneration of councillors	12 127	13 904	3 759	31,0%	4 387	36,2%	3 093	22,2%	1 704	12,3%	12 943	93,1%	3 988	100,5%	(57,3%)
Bulk purchases - electricity	26 035	26 035	7 706	29,6%	6 137	23,6%	5 368	20,6%	1 739	6,7%	20 951	80,5%	(4 968)	62,0%	(135,0%)
Inventory consumed	110 991	93 491	2 399	2,2%	34 261	30,9%	30 862	33,0%	23 132	24,7%	90 653	97,0%	43 892	108,7%	(47,3%)
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%	32 668	55,1%	119 901	202,3%	20 069	207,8%	62,8%
Interest	1 164	1 164	0	-	20	1,7%	-	-	-	-	20	1,7%	(72)	,9%	(100,0%)
Contracted services	119 432	131 668	43 815	36,7%	67 219	56,3%	16 696	12,7%	25 802	19,6%	153 532	116,6%	46 023	98,3%	(43,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	595	-	387	-	1 751	-	547	-	3 280	-	-	-	(100,0%)
Operational costs	141 781	143 707	51 253	36,1%	64 136	45,2%	44 703	31,1%	39 151	27,2%	199 242	138,6%	59 360	127,5%	(34,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 248**	**13 805**	**81 677**	**-**	**(35 739)**	**-**	**(5 592)**	**-**	**(150 099)**	**-**	**(109 752)**	**-**	**(207 351)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	240 127	229 185	138 696	57,8%	52 707	21,9%	21 770	9,5%	53 268	23,2%	266 441	116,3%	19 715	98,4%	170,2%
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**		**(96 831)**		**156 689**		**(187 636)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**444 550**	**444 165**	**220 373**		**16 969**		**16 177**		**(96 831)**		**156 689**		**(187 636)**		
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**		**(96 831)**		**156 689**		**(187 636)**		
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**		**(96 831)**		**156 689**		**(187 636)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**214 806**	**204 608**	**47 327**	**22,0%**	**49 898**	**23,2%**	**15 183**	**7,4%**	**44 540**	**21,8%**	**156 948**	**76,7%**	**39 908**	**99,2%**	**11,6%**
National Government	208 806	198 608	45 682	21,9%	48 594	23,3%	15 183	7,6%	44 540	22,4%	154 000	77,5%	39 908	100,6%	11,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**208 806**	**198 608**	**45 682**	**21,9%**	**48 594**	**23,3%**	**15 183**	**7,6%**	**44 540**	**22,4%**	**154 000**	**77,5%**	**39 908**	**100,2%**	**11,6%**
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%**	**44 540**	**21,8%**	**156 948**	**76,7%**	**39 908**	**99,2%**	**11,6%**
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%**	**44 540**	**22,4%**	**154 000**	**77,5%**	**39 908**	**100,6%**	**11,6%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	63 307	114 605	36 769	58,1%	36 763	58,1%	4 768	4,2%	22 612	19,7%	100 911	88,1%	33 314	98,9%	(32,1%)
Waste Water Management	145 499	84 003	8 914	6,1%	11 832	8,1%	10 415	12,4%	21 928	26,1%	53 088	63,2%	6 594	117,1%	232,5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**20 199**	**88,4%**	**(100,0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	26 521	26 912	4 457	16,8%	6 847	25,8%	2 516	9,4%	-	-	13 821	51,4%	4 874	48,4%	(100,0%)
Other revenue	674	674	9 522	1 413,7%	44	6,6%	16	2,3%	-	-	9 582	1 422,6%	15 149	96,9%	(100,0%)
Transfers and Subsidies - Operational	644 337	645 833	371 489	57,7%	206 688	32,1%	-	-	-	-	578 177	89,5%	-	109,9%	-
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%	176	5,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(757 602)**	**(817 025)**	**(194 814)**	**25,7%**	**(273 929)**	**36,2%**	**(114 611)**	**14,0%**	**(141 452)**	**17,3%**	**(724 805)**	**88,7%**	**(204 629)**	**103,7%**	**(30,9%)**
Suppliers and employees	(757 602)	(817 025)	(194 814)	25,7%	(273 929)	36,2%	(114 611)	14,0%	(141 452)	17,3%	(724 805)	88,7%	(204 629)	103,7%	(30,9%)
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%)**	**(141 452)**	**(136,8%)**	**(85 289)**	**(82,5%)**	**(184 430)**	**58,1%**	**(23,3%)**
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	**(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%**	**(141 452)**	**108,5%**	**(85 289)**	**65,4%**	**(184 430)**	**204,0%**	**(23,3%)**
Cash/cash equivalents at the year begin:	286 332	286 332	-	-	166 485	58,1%	168 094	58,7%	56 163	19,6%	-	-	524 652	-	(89,3%)
Cash/cash equivalents at the year end:	**211 209**	**155 959**	**166 485**	**78,8%**	**168 094**	**79,6%**	**56 163**	**36,0%**	**(85 289)**	**(54,7%)**	**(85 289)**	**(54,7%)**	**340 222**	**142,7%**	**(125,1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 671	4,5%	10	-	2 654	1,4%	179 666	94,1%	191 000	61,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	437	3,5%	(876)	(7,1%)	16	,1%	12 754	103,4%	12 330	4,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	70	,2%	0	-	13	-	28 799	99,7%	28 882	9,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	11,6%	-	-	25	6,4%	325	82,0%	396	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	3 676	4,6%	-	-	1 792	2,2%	74 204	93,1%	79 671	25,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(217)	100,0%	(217)	(,1%)	-	-	-	-
Total By Income Source	**12 901**	**4,1%**	**(866)**	**(,3%)**	**4 499**	**1,4%**	**295 531**	**94,7%**	**312 064**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 319	7,1%	(841)	(2,6%)	787	2,4%	30 231	93,0%	32 495	10,4%	-	-	-	-
Commercial	4 465	4,8%	(10)	-	1 152	1,2%	87 665	94,0%	93 272	29,9%	-	-	-	-
Households	5 729	3,2%	(11)	-	2 413	1,3%	170 799	95,5%	178 929	57,3%	-	-	-	-
Other	388	5,3%	(4)	-	147	2,0%	6 836	92,8%	7 367	2,4%	-	-	-	-
Total By Customer Group	**12 901**	**4,1%**	**(866)**	**(,3%)**	**4 499**	**1,4%**	**295 531**	**94,7%**	**312 064**	**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	-	-	-	-	-	-	17 525	100,0%	17 525	10,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	(128)	23,2%	(425)	76,8%	-	-	-	-	(553)	(,3%)
Trade Creditors	(13 636)	(11,1%)	25 488	20,7%	(219)	(,2%)	111 524	90,6%	123 157	76,1%
Auditor-General	5	100,0%	-	-	-	-	-	-	5	-
Other	7 613	35,1%	3 277	15,1%	(7 188)	(33,1%)	18 014	83,0%	21 716	13,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(6 146)**	**(3,8%)**	**28 340**	**17,5%**	**(7 407)**	**(4,6%)**	**147 062**	**90,9%**	**161 849**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**32 627**	**13,2%**	**256 226**	**103,6%**	**9 924**	**103,4%**	**228,8%**
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%	199	28,6%	757	109,0%	193	98,7%	3,1%
Sale of Goods and Rendering of Services	75	106	3	4,0%	67	90,0%	30	28,5%	59	55,9%	160	150,4%	22	87,5%	173,0%
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%	1 532	35,7%	5 864	136,8%	1 126	82,7%	36,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 066	1 066	265	24,8%	191	17,9%	356	33,4%	282	26,4%	1 093	102,5%	250	102,5%	12,9%
Licence and permits	2	54	2	139,0%	40	2 277,3%	20	38,0%	19	34,8%	82	152,2%	2	607,1%	789,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	153	153	1 141	744,4%	(640)	(417,6%)	75	48,8%	1 184	772,9%	1 760	1 148,5%	373	274,6%	217,6%
Non-Exchange Revenue															
Property rates	43 679	43 679	5 656	12,9%	5 674	13,0%	5 801	13,3%	27 433	62,8%	44 564	102,0%	5 458	131,4%	402,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	430	500	111	25,7%	189	43,9%	107	21,5%	84	16,8%	491	98,1%	185	160,9%	(54,6%)
Licences or permits	414	344	111	26,7%	49	11,9%	121	35,2%	83	24,2%	364	105,7%	254	104,3%	(67,1%)
Transfer and subsidies - Operational	195 012	195 012	81 177	41,6%	64 923	33,3%	51 765	26,5%	631	,3%	198 495	101,8%	1 649	99,2%	(61,7%)
Interest	1 402	1 402	479	34,2%	473	33,7%	523	37,3%	542	38,7%	2 017	143,9%	415	100,2%	30,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	579	-	579	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**245 802**	**261 057**	**43 969**	**17,9%**	**72 505**	**29,5%**	**64 186**	**24,6%**	**57 586**	**22,1%**	**238 246**	**91,3%**	**56 493**	**106,0%**	**1,9%**
Employee related costs	98 608	92 586	20 099	20,4%	24 114	24,5%	21 209	22,9%	23 071	24,9%	88 493	95,6%	21 243	89,9%	8,6%
Remuneration of councillors	14 698	14 345	3 476	23,7%	4 034	27,4%	3 580	25,0%	3 580	25,0%	14 669	102,3%	3 504	108,3%	2,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 293	1 484	174	13,5%	408	31,5%	632	42,6%	396	26,6%	1 609	108,4%	174	191,9%	127,5%
Debt impairment	2 709	15 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 935	34 108	-	-	16 073	57,5%	7 860	23,0%	7 953	23,3%	31 886	93,5%	4 454	106,3%	78,6%
Interest	357	357	0	,1%	4	1,2%	210	58,9%	0	,1%	215	60,2%	309	87,5%	(99,9%)
Contracted services	52 267	49 068	8 932	17,1%	12 664	24,2%	14 730	30,0%	12 666	25,8%	48 993	99,8%	14 108	118,7%	(10,2%)
Transfers and subsidies	2 390	2 137	544	22,8%	745	31,2%	713	33,4%	339	15,9%	2 342	109,6%	1 630	191,9%	(79,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	45 546	51 471	10 743	23,6%	14 463	31,8%	15 252	29,6%	9 582	18,6%	50 039	97,2%	11 073	120,7%	(13,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 386**	**(13 758)**	**46 274**	**-**	**312**	**-**	**(3 647)**	**-**	**(24 959)**	**-**	**17 980**	**-**	**(46 569)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	36 907	41 207	14 070	38,1%	7 666	20,8%	7 878	19,1%	10 560	25,6%	40 174	97,5%	5 052	96,3%	109,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 293**	**27 449**	**60 344**		**7 978**		**4 231**		**(14 400)**		**58 153**		**(41 517)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 293**	**27 449**	**60 344**		**7 978**		**4 231**		**(14 400)**		**58 153**		**(41 517)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 293**	**27 449**	**60 344**		**7 978**		**4 231**		**(14 400)**		**58 153**		**(41 517)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 293**	**27 449**	**60 344**		**7 978**		**4 231**		**(14 400)**		**58 153**		**(41 517)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**42 895**	**45 995**	**11 721**	**27,3%**	**22 078**	**51,5%**	**(4 347)**	**(9,5%)**	**22 455**	**48,8%**	**51 907**	**112,9%**	**3 610**	**100,9%**	**521,9%**
National Government	31 224	35 832	10 394	33,3%	20 185	64,6%	(5 438)	(15,2%)	21 898	61,1%	47 039	131,3%	2 084	107,1%	950,6%
Provincial Government	870	-	1 325	152,3%	1 124	129,3%	(12)	-	15	-	2 452	-	1 025	39,3%	(98,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 093**	**35 832**	**11 718**	**36,5%**	**21 309**	**66,4%**	**(5 450)**	**(15,2%)**	**21 914**	**61,2%**	**49 491**	**138,1%**	**3 110**	**101,0%**	**604,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 802	10 163	2	-	769	7,1%	1 103	10,8%	541	5,3%	2 415	23,8%	501	100,6%	8,1%
Capital Expenditure Functional	**42 895**	**45 995**	**11 721**	**27,3%**	**22 078**	**51,5%**	**(4 347)**	**(9,5%)**	**22 455**	**48,8%**	**51 907**	**112,9%**	**3 610**	**100,9%**	**521,9%**
Municipal governance and administration	**6 984**	**2 745**	**2**	**-**	**666**	**9,5%**	**872**	**31,8%**	**135**	**4,9%**	**1 676**	**61,1%**	**446**	**103,7%**	**(69,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	27,5%	-
Finance and administration	6 984	2 745	2	-	666	9,5%	872	31,8%	135	4,9%	1 676	61,1%	446	104,8%	(69,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 802**	**15 961**	**6 245**	**42,2%**	**15 397**	**104,0%**	**(8 606)**	**(53,9%)**	**14 513**	**90,9%**	**27 549**	**172,6%**	**2 612**	**82,6%**	**455,7%**
Community and Social Services	3 080	1 665	2 036	66,1%	10 832	351,7%	(9 154)	(549,8%)	9 735	584,7%	13 449	807,8%	2 586	85,5%	276,5%
Sport And Recreation	11 334	12 968	4 209	37,1%	4 566	40,3%	548	4,2%	4 778	36,8%	14 100	108,7%	-	74,1%	(100,0%)
Public Safety	388	1 328	-	-	-	-	-	-	-	-	-	-	26	18,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 579**	**27 189**	**5 473**	**26,6%**	**5 998**	**29,1%**	**3 387**	**12,5%**	**7 566**	**27,8%**	**22 424**	**82,5%**	**561**	**114,7%**	**1 248,1%**
Planning and Development	1 320	5 213	84	6,3%	37	2,8%	44	,8%	124	2,4%	289	5,5%	-	101,0%	(100,0%)
Road Transport	19 259	21 976	5 390	28,0%	5 961	31,0%	3 343	15,2%	7 442	33,9%	22 135	100,7%	561	116,0%	1 225,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**530**	**100**	**-**	**-**	**17**	**3,1%**	**-**	**-**	**241**	**241,0%**	**257**	**257,5%**	**(9)**	**63,5%**	**(2 895,1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	530	100	-	-	17	3,1%	-	-	241	241,0%	257	257,5%	(9)	63,5%	(2 895,1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**267 334**	**273 309**	**122 552**	**45,8%**	**58 802**	**22,0%**	**18 421**	**6,7%**	**5 160**	**1,9%**	**204 936**	**75,0%**	**35 105**	**103,6%**	**(85,3%)**
Property rates	28 442	30 023	-	-	-	-	-	-	-	-	-	-	4 311	75,8%	(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%	1 856	83,5%	79 899	3 592,5%	25 870	536,2%	(92,8%)
Transfers and Subsidies - Operational	195 012	195 012	17 369	8,9%	18 368	9,4%	1 768	,9%	3 304	1,7%	40 809	20,9%	3 186	93,2%	3,7%
Transfers and Subsidies - Capital	36 907	41 207	78 614	213,0%	5 611	15,2%	-	-	-	-	84 225	204,4%	1 000	66,1%	(100,0%)
Interest	4 275	4 287	3	,1%	-	-	-	-	-	-	3	,1%	738	1,3%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(223 566)**	**(224 841)**	**2 974**	**(1,3%)**	**48 299**	**(21,6%)**	**64 331**	**(28,6%)**	**66 590**	**(29,6%)**	**182 194**	**(81,0%)**	**(1 053)**	**,5%**	**(6 426,0%)**
Suppliers and employees	(220 819)	(222 194)	2 974	(1,3%)	48 299	(21,9%)	64 331	(29,0%)	66 590	(30,0%)	182 194	(82,0%)	(1 053)	,5%	(6 426,0%)
Finance charges	(357)	(357)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 390)	(2 290)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**43 768**	**48 468**	**125 526**	**286,8%**	**107 101**	**244,7%**	**82 752**	**170,7%**	**71 750**	**148,0%**	**387 129**	**798,7%**	**34 052**	**594,7%**	**110,7%**
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	**(49 329)**	**(52 923)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(3)**	**-**	**(100,0%)**
Capital assets	(49 329)	(52 923)	-	-	-	-	-	-	-	-	-	-	(3)	-	(100,0%)
Net Cash from/(used) Investing Activities	**(49 329)**	**(52 923)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(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)**	**-**	**262**	**110,9%**	**(100,0%)**
Repayment of borrowing	(893)	-	(612)	68,5%	-	-	(612)	-	-	-	(1 224)	-	262	110,9%	(100,0%)
Net Cash from/(used) Financing Activities	**(893)**	**-**	**(612)**	**68,5%**	**-**	**-**	**(612)**	**-**	**-**	**-**	**(1 224)**	**-**	**262**	**110,9%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(6 454)**	**(4 455)**	**124 914**	**(1 935,3%)**	**107 101**	**(1 659,4%)**	**82 141**	**(1 843,7%)**	**71 750**	**(1 610,4%)**	**385 905**	**(8 661,7%)**	**34 311**	**(10 798,8%)**	**109,1%**
Cash/cash equivalents at the year begin:	32 863	20 139	-	-	144 982	441,2%	252 083	1 251,7%	334 223	1 659,6%	-	-	238 272	-	40,3%
Cash/cash equivalents at the year end:	**26 409**	**15 683**	**144 982**	**549,0%**	**252 083**	**954,5%**	**334 223**	**2 131,1%**	**405 973**	**2 588,6%**	**405 973**	**2 588,6%**	**272 583**	**898,5%**	**48,9%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 489	6,6%	21 998	41,4%	1 393	2,6%	26 213	49,4%	53 093	87,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	115	9,2%	(0)	-	39	3,1%	1 102	87,7%	1 256	2,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100,0%	144	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	401	6,1%	-	-	185	2,8%	6 023	91,1%	6 609	10,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4)	7,9%	(10)	21,5%	-	-	(32)	70,6%	(46)	(,1%)	-	-	-	-
Total By Income Source	**4 002**	**6,6%**	**21 988**	**36,0%**	**1 617**	**2,6%**	**33 449**	**54,8%**	**61 056**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 449	4,0%	22 037	60,2%	520	1,4%	12 594	34,4%	36 600	59,9%	-	-	-	-
Commercial	1 643	12,2%	(12)	(,1%)	731	5,4%	11 110	82,5%	13 472	22,1%	-	-	-	-
Households	241	5,1%	(31)	(,6%)	83	1,8%	4 424	93,8%	4 717	7,7%	-	-	-	-
Other	669	10,7%	(6)	(,1%)	282	4,5%	5 321	84,9%	6 266	10,3%	-	-	-	-
Total By Customer Group	**4 002**	**6,6%**	**21 988**	**36,0%**	**1 617**	**2,6%**	**33 449**	**54,8%**	**61 056**	**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	971	99,8%	-	-	-	-	1	,2%	972	23,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 957	91,7%	52	1,6%	-	-	217	6,7%	3 225	76,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 928**	**93,6%**	**52**	**1,2%**	**-**	**-**	**218**	**5,2%**	**4 197**	**100,0%**

Contact Details

Municipal Manager	Mr Fred Siyabonga Mazibuko	035 580 1421
Chief Financial Officer	Mr Monde Thulasizwe Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
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%**	**1 138 088**	**21,3%**	**5 224 227**	**97,9%**	**1 103 802**	**97,8%**	**3,1%**
Exchange Revenue															
Service charges - Electricity	2 542 822	2 348 457	665 781	26,2%	537 047	21,1%	541 755	23,1%	532 119	22,7%	2 276 703	96,9%	488 375	88,5%	9,0%
Service charges - Water	643 500	572 907	135 196	21,0%	139 300	21,6%	145 410	25,4%	139 019	24,3%	558 924	97,6%	138 192	96,1%	,6%
Service charges - Waste Water Management	132 282	132 282	33 277	25,2%	33 702	25,5%	33 972	25,7%	33 909	25,6%	134 860	101,9%	30 944	101,0%	9,6%
Service charges - Waste Management	120 402	120 402	30 608	25,4%	31 763	26,4%	31 112	25,8%	31 234	25,9%	124 716	103,6%	29 344	102,3%	6,4%
Sale of Goods and Rendering of Services	75 526	76 627	14 924	19,8%	3 610	4,8%	4 619	6,0%	4 338	5,7%	27 492	35,9%	15 129	129,9%	(71,3%)
Agency services	8 365	8 365	1 437	17,2%	2 819	33,7%	2 655	31,7%	3 190	38,1%	10 102	120,8%	3 007	107,0%	6,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	29	0	,5%	1	5,1%	0	1,7%	2	8,2%	5	15,5%	1	5,0%	65,1%
Interest earned from Current and Non Current Assets	45 000	45 000	8 355	18,6%	9 981	22,2%	9 228	20,5%	10 384	23,1%	37 947	84,3%	12 047	85,8%	(13,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 912	2 812	321	16,8%	646	33,8%	511	18,2%	608	21,6%	2 086	74,2%	503	98,7%	20,8%
Rental from Fixed Assets	19 840	16 264	2 817	14,2%	3 538	17,8%	3 017	18,5%	3 165	19,5%	12 537	77,1%	6 701	103,5%	(52,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 627	15 736	4 940	42,5%	4 909	42,2%	4 295	27,3%	8 030	51,0%	22 175	140,9%	7 613	151,6%	5,5%
Non-Exchange Revenue															
Property rates	778 224	778 224	236 747	30,4%	171 752	22,1%	171 564	22,0%	174 330	22,4%	754 392	96,9%	156 560	94,7%	11,4%
Surcharges and Taxes	6 208	7 833	1 369	22,1%	1 330	21,4%	3 398	43,4%	3 336	42,6%	9 434	120,4%	2 265	158,6%	47,3%
Fines, penalties and forfeits	12 284	5 313	2 105	17,1%	877	7,1%	3 826	72,0%	9 147	172,1%	15 955	300,3%	3 703	48,0%	147,0%
Licences or permits	3 632	3 632	927	25,5%	885	24,4%	974	26,8%	872	24,0%	3 658	100,7%	1 072	97,8%	(18,7%)
Transfer and subsidies - Operational	587 345	592 697	235 386	40,1%	198 309	33,8%	143 446	24,2%	4 092	,7%	581 233	98,1%	10 486	99,1%	(61,0%)
Interest	870	1 870	639	73,5%	464	53,4%	324	17,3%	246	13,2%	1 674	89,5%	378	153,5%	(34,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	5 492	-	5 300	-	1 864	-	-	-	12 657	-	8 645	-	(100,0%)
Other Gains	609 585	609 590	166 615	27,3%	147 824	24,2%	143 170	23,5%	180 067	29,5%	637 676	104,6%	188 837	116,1%	(4,6%)
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%**	**1 423 727**	**25,3%**	**5 577 926**	**99,2%**	**1 502 421**	**100,5%**	**(5,2%)**
Employee related costs	1 257 068	1 197 349	271 785	21,6%	299 070	23,8%	284 983	23,8%	284 592	23,8%	1 140 430	95,2%	276 103	95,9%	3,1%
Remuneration of councillors	35 203	38 433	7 847	22,3%	9 170	26,0%	8 426	21,9%	8 418	21,9%	33 861	88,1%	7 605	86,2%	10,7%
Bulk purchases - electricity	1 802 031	1 802 031	550 344	30,5%	399 692	22,2%	408 791	22,7%	426 482	23,7%	1 785 309	99,1%	385 582	93,9%	10,6%
Inventory consumed	492 834	485 981	121 893	24,7%	118 820	24,1%	105 708	21,8%	131 878	27,1%	478 299	98,4%	135 017	104,6%	(2,3%)
Debt impairment	274 733	202 712	57 408	20,9%	57 408	20,9%	49 403	24,4%	33 394	16,5%	197 614	97,5%	97 143	92,8%	(65,6%)
Depreciation and amortisation	305 950	352 759	87 836	28,7%	88 103	28,8%	86 064	24,4%	77 878	22,1%	339 881	96,3%	71 801	95,1%	8,5%
Interest	178 824	184 846	45 886	25,7%	49 071	27,4%	49 195	26,6%	45 498	24,6%	189 650	102,6%	47 237	100,1%	(3,7%)
Contracted services	475 795	584 436	130 567	27,4%	139 073	29,2%	88 347	15,1%	148 284	25,4%	506 272	86,6%	203 510	116,6%	(27,1%)
Transfers and subsidies	7 582	6 432	140	1,9%	139	1,8%	1 476	22,9%	825	12,8%	2 580	40,1%	3 973	89,6%	(79,2%)
Irrecoverable debts written off	-	(0)	2 640	-	2 742	-	2 282	(228 190 800,0%)	37 981	###############	45 645	###############	54 476	-	(30,3%)
Operational costs	389 896	398 934	94 180	24,2%	93 076	23,9%	82 361	20,6%	83 927	21,0%	353 545	88,6%	81 271	85,4%	3,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	997	-	997	-	-	-	(100,0%)
Other Losses	370 004	370 004	131 376	35,5%	119 583	32,3%	109 312	29,5%	143 573	38,8%	503 845	136,2%	138 703	125,0%	3,5%
Surplus/(Deficit)	**9 534**	**(285 878)**	**45 035**	**-**	**(81 889)**	**-**	**(31 206)**	**-**	**(285 639)**	**-**	**(353 699)**	**-**	**(398 619)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	219 003	227 008	91 018	41,6%	44 998	20,5%	9 228	4,1%	65 805	29,0%	211 048	93,0%	60 915	117,5%	8,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	88	-	88	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**(219 746)**		**(142 563)**		**(337 704)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**(219 746)**		**(142 563)**		**(337 704)**		
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)**		**(219 746)**		**(142 563)**		**(337 704)**		
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)**		**(219 746)**		**(142 563)**		**(337 704)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**610 994**	**627 805**	**137 066**	**22,4%**	**142 917**	**23,4%**	**92 546**	**14,7%**	**140 530**	**22,4%**	**513 060**	**81,7%**	**149 547**	**97,1%**	**(6,0%)**
National Government	218 503	226 376	82 641	37,8%	47 261	21,6%	19 965	8,8%	34 982	15,5%	184 850	81,7%	68 356	112,4%	(48,8%)
Provincial Government	500	633	-	-	-	-	565	89,4%	48	7,6%	613	96,9%	67	-	(29,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Transfers recognised - capital	**219 003**	**227 008**	**82 641**	**37,7%**	**47 261**	**21,6%**	**20 531**	**9,0%**	**35 030**	**15,4%**	**185 463**	**81,7%**	**68 424**	**112,3%**	**(48,8%)**
Borrowing	380 000	380 157	54 099	14,2%	94 458	24,9%	69 138	18,2%	72 136	19,0%	289 831	76,2%	48 206	92,0%	49,6%
Internally generated funds	11 991	20 640	326	2,7%	1 198	10,0%	2 877	13,9%	33 364	161,7%	37 765	183,0%	32 917	90,4%	1,4%
Capital Expenditure Functional	**610 994**	**627 805**	**137 066**	**22,4%**	**142 917**	**23,4%**	**92 546**	**14,7%**	**140 618**	**22,4%**	**513 148**	**81,7%**	**149 547**	**97,1%**	**(6,0%)**
Municipal governance and administration	**58 787**	**65 895**	**-**	**-**	**5 118**	**8,7%**	**18 452**	**28,0%**	**15 547**	**23,6%**	**39 117**	**59,4%**	**6 930**	**36,7%**	**124,4%**
Executive and Council	36	52	-	-	10	27,2%	5	10,1%	-	-	15	29,0%	25	66,9%	(100,0%)
Finance and administration	58 751	65 843	-	-	5 108	8,7%	18 447	28,0%	15 547	23,6%	39 102	59,4%	6 904	36,7%	125,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**32 483**	**46 126**	**12 030**	**37,0%**	**867**	**2,7%**	**10 706**	**23,2%**	**21 725**	**47,1%**	**45 329**	**98,3%**	**21 784**	**87,3%**	**(,3%)**
Community and Social Services	9 249	11 136	243	2,6%	10	,1%	147	1,3%	3 132	28,1%	3 531	31,7%	12 965	75,3%	(75,8%)
Sport And Recreation	19 361	31 118	11 787	60,9%	857	4,4%	10 560	33,9%	17 167	55,2%	40 371	129,7%	8 595	96,6%	99,7%
Public Safety	675	675	-	-	-	-	-	-	66	9,8%	66	9,8%	225	63,8%	(70,6%)
Housing	3 198	3 198	-	-	-	-	-	-	1 361	42,5%	1 361	42,5%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**104 276**	**146 182**	**34 294**	**32,9%**	**38 698**	**37,1%**	**16 040**	**11,0%**	**27 658**	**18,9%**	**116 691**	**79,8%**	**42 531**	**81,9%**	**(35,0%)**
Planning and Development	35 175	49 075	3 422	9,7%	3 258	9,3%	5 691	11,6%	13 689	27,9%	26 060	53,1%	1 826	60,7%	649,6%
Road Transport	69 023	97 029	30 873	44,7%	35 440	51,3%	10 349	10,7%	13 906	14,3%	90 568	93,3%	36 412	83,8%	(61,8%)
Environmental Protection	78	78	-	-	-	-	-	-	63	80,4%	63	80,4%	4 294	97,1%	(98,5%)
Trading Services	**403 049**	**357 204**	**90 742**	**22,5%**	**93 018**	**23,1%**	**41 994**	**11,8%**	**74 284**	**20,8%**	**300 038**	**84,0%**	**70 871**	**114,1%**	**4,8%**
Energy sources	76 690	76 690	2 210	2,9%	118	,2%	4 981	6,5%	45 055	58,7%	52 365	68,3%	35 999	88,9%	25,2%
Water Management	246 309	202 882	52 705	21,4%	69 719	28,3%	28 197	13,9%	20 174	9,9%	170 795	84,2%	28 663	128,9%	(29,6%)
Waste Water Management	64 815	65 815	35 826	55,3%	23 180	35,8%	8 816	13,4%	8 911	13,5%	76 734	116,6%	6 208	107,1%	43,5%
Waste Management	15 235	11 816	-	-	-	-	-	-	144	1,2%	144	1,2%	-	25,7%	(100,0%)
Other	**12 399**	**12 399**	**-**	**-**	**5 216**	**42,1%**	**5 354**	**43,2%**	**1 404**	**11,3%**	**11 974**	**96,6%**	**7 431**	**89,5%**	**(81,1%)**

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**1 038 673**	**20,2%**	**5 228 632**	**101,7%**	**1 014 457**	**98,2%**	**2,4%**
Property rates	754 886	734 112	150 258	19,9%	160 312	21,2%	158 588	21,6%	257 145	35,0%	726 303	98,9%	141 586	83,4%	81,6%
Service charges	3 678 017	3 470 490	835 208	22,7%	751 421	20,4%	714 701	20,6%	1 060 426	30,6%	3 361 755	96,9%	646 717	80,6%	64,0%
Other revenue	69 862	70 590	275 289	394,0%	178 668	255,7%	167 832	237,8%	(285 471)	(404,4%)	336 318	476,4%	137 143	1 176,8%	(308,2%)
Transfers and Subsidies - Operational	587 345	592 697	235 368	40,1%	200 011	34,1%	140 927	23,8%	500	,1%	576 806	97,3%	-	93,2%	(100,0%)
Transfers and Subsidies - Capital	219 003	227 008	101 789	46,5%	65 449	29,9%	37 210	16,4%	2	-	204 450	90,1%	82 579	110,9%	(100,0%)
Interest	45 000	45 000	4 790	10,6%	9 019	20,0%	3 119	6,9%	6 072	13,5%	23 000	51,1%	6 431	63,2%	(5,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 654 012)**	**(4 730 743)**	**(1 372 344)**	**29,5%**	**(1 261 235)**	**27,1%**	**(1 036 127)**	**21,9%**	**(1 191 724)**	**25,2%**	**(4 861 430)**	**102,8%**	**(1 206 345)**	**101,3%**	**(1,2%)**
Suppliers and employees	(4 467 607)	(4 539 464)	(1 372 344)	30,7%	(1 166 278)	26,1%	(1 036 127)	22,8%	(1 096 075)	24,1%	(4 670 823)	102,9%	(1 122 343)	101,5%	(2,3%)
Finance charges	(178 824)	(184 846)	-	-	(94 957)	53,1%	-	-	(95 649)	51,7%	(190 607)	103,1%	(84 002)	103,6%	13,9%
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%**	**(153 051)**	**(37,4%)**	**367 202**	**89,7%**	**(191 888)**	**70,3%**	**(20,2%)**
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	**(702 643)**	**(721 976)**	**(196 062)**	**27,9%**	**(168 260)**	**23,9%**	**(94 714)**	**13,1%**	**(103 737)**	**14,4%**	**(562 773)**	**77,9%**	**(117 509)**	**97,3%**	**(11,7%)**
Capital assets	(702 643)	(721 976)	(196 062)	27,9%	(168 260)	23,9%	(94 714)	13,1%	(103 737)	14,4%	(562 773)	77,9%	(117 509)	97,3%	(11,7%)
Net Cash from/(used) Investing Activities	**(702 643)**	**(721 976)**	**(196 062)**	**27,9%**	**(168 260)**	**23,9%**	**(94 714)**	**13,1%**	**(103 737)**	**14,4%**	**(562 773)**	**77,9%**	**(117 509)**	**91,4%**	**(11,7%)**
Cash Flow from Financing Activities															
Receipts	**380 000**	**380 000**	**200 000**	**52,6%**	**-**	**-**	**180 000**	**47,4%**	**-**	**-**	**380 000**	**100,0%**	**200 000**	**100,0%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	380 000	380 000	200 000	52,6%	-	-	180 000	47,4%	-	-	380 000	100,0%	200 000	100,0%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(181 781)**	**(192 249)**	**-**	**-**	**(96 412)**	**53,0%**	**-**	**-**	**(106 412)**	**55,4%**	**(202 824)**	**105,5%**	**(86 127)**	**101,2%**	**23,6%**
Repayment of borrowing	(181 781)	(192 249)	-	-	(96 412)	53,0%	-	-	(106 412)	55,4%	(202 824)	105,5%	(86 127)	101,2%	23,6%
Net Cash from/(used) Financing Activities	**198 219**	**187 752**	**200 000**	**100,9%**	**(96 412)**	**(48,6%)**	**180 000**	**95,9%**	**(106 412)**	**(56,7%)**	**177 176**	**94,4%**	**113 873**	**99,3%**	**(193,4%)**
Net Increase/(Decrease) in cash held	**195 677**	**(125 069)**	**234 296**	**119,7%**	**(161 027)**	**(82,3%)**	**271 536**	**(217,1%)**	**(363 200)**	**290,4%**	**(18 395)**	**14,7%**	**(195 524)**	**136,6%**	**85,8%**
Cash/cash equivalents at the year begin:	310 148	272 467	239 715	77,3%	506 763	163,4%	345 736	126,9%	617 272	226,5%	239 715	88,0%	437 890	98,2%	41,0%
Cash/cash equivalents at the year end:	**505 825**	**147 397**	**506 763**	**100,2%**	**345 736**	**68,4%**	**617 272**	**418,8%**	**254 072**	**172,4%**	**254 072**	**172,4%**	**242 367**	**78,2%**	**4,8%**

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	105 932	34,2%	5 090	1,6%	7 822	2,5%	190 470	61,6%	309 313	33,5%	36 351	11,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	222 836	87,5%	4 013	1,6%	5 740	2,3%	22 076	8,7%	254 666	27,6%	482	,2%	-	-
Receivables from Non-exchange Transactions - Property Rates	60 536	31,0%	4 877	2,5%	6 938	3,5%	123 097	63,0%	195 448	21,1%	98	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 051	34,8%	1 475	3,9%	1 673	4,5%	21 356	56,9%	37 555	4,1%	18	-	-	-
Receivables from Exchange Transactions - Waste Management	11 340	34,6%	932	2,8%	1 690	5,2%	18 830	57,4%	32 792	3,5%	31	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6 362	12,4%	822	1,6%	1 499	2,9%	42 713	83,1%	51 395	5,6%	131	,3%	-	-
Interest on Arrear Debtor Accounts	59	2,7%	36	1,6%	24	1,1%	2 092	94,6%	2 211	,2%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 817	9,3%	1 342	3,3%	1 805	4,4%	33 989	83,0%	40 952	4,4%	113	,3%	-	-
Total By Income Source	**423 931**	**45,9%**	**18 587**	**2,0%**	**27 191**	**2,9%**	**454 623**	**49,2%**	**924 332**	**100,0%**	**37 224**	**4,0%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	166 734	57,7%	4 835	1,7%	7 771	2,7%	109 614	37,9%	288 954	31,3%	-	-	-	-
Commercial	189 892	56,2%	5 839	1,7%	7 537	2,2%	134 458	39,8%	337 725	36,5%	449	,1%	-	-
Households	66 273	23,3%	7 570	2,7%	11 405	4,0%	198 602	70,0%	283 849	30,7%	36 616	12,9%	-	-
Other	1 033	7,5%	343	2,5%	478	3,5%	11 949	86,6%	13 803	1,5%	160	1,2%	-	-
Total By Customer Group	**423 931**	**45,9%**	**18 587**	**2,0%**	**27 191**	**2,9%**	**454 623**	**49,2%**	**924 332**	**100,0%**	**37 224**	**4,0%**	**-**	**-**

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	200 994	100,0%	-	-	-	-	-	-	200 994	66,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	16 866	100,0%	-	-	-	-	-	-	16 866	5,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 336	100,0%	-	-	-	-	-	-	14 336	4,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70 604	100,0%	-	-	-	-	-	-	70 604	23,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 415	100,0%	-	-	-	-	-	-	1 415	,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**304 215**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**304 215**	**100,0%**

Contact Details

Municipal Manager	Mr Phakama Noble Mhlongo	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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**53 589**	**9,9%**	**508 119**	**94,3%**	**49 866**	**98,0%**	**7,5%**
Exchange Revenue															
Service charges - Electricity	100 241	102 469	25 714	25,7%	26 149	26,1%	24 856	24,3%	25 751	25,1%	102 469	100,0%	23 634	99,7%	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%	4 266	24,9%	16 812	98,3%	3 928	101,4%	8,6%
Sale of Goods and Rendering of Services	5 448	5 265	296	5,4%	3 272	60,1%	711	13,5%	470	8,9%	4 748	90,2%	(823)	91,8%	(157,1%)
Agency services	2 899	2 899	724	25,0%	609	21,0%	951	32,8%	519	17,9%	2 802	96,6%	553	94,1%	(6,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 330	3 720	788	33,8%	911	39,1%	871	23,4%	1 145	30,8%	3 716	99,9%	1 177	132,9%	(2,7%)
Interest earned from Current and Non Current Assets	8 442	9 642	2 250	26,7%	2 685	31,8%	3 461	35,9%	2 530	26,2%	10 926	113,3%	2 668	126,3%	(5,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 706	2 069	626	36,7%	877	51,4%	101	4,9%	228	11,0%	1 833	88,6%	459	87,5%	(50,3%)
Licence and permits	2 659	2 684	596	22,4%	710	26,7%	706	26,3%	643	24,0%	2 655	98,9%	582	90,1%	10,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	275	1 693	244	88,5%	58	21,1%	1 038	61,3%	36	2,1%	1 377	81,3%	2 290	809,0%	(98,4%)
Non-Exchange Revenue															
Property rates	77 802	76 228	50 655	65,1%	6 791	8,7%	7 887	10,3%	9 191	12,1%	74 524	97,8%	8 543	95,6%	7,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 435	1 402	230	5,2%	114	2,6%	714	50,9%	(1 006)	(71,7%)	53	3,7%	59	33,3%	(1 810,0%)
Licences or permits	16	16	0	1,8%	2	9,9%	22	139,7%	11	70,0%	36	221,4%	1	117,7%	1 192,0%
Transfer and subsidies - Operational	268 231	297 641	108 304	40,4%	93 248	34,8%	69 433	23,3%	5 517	1,9%	276 502	92,9%	975	99,9%	465,9%
Interest	6 300	6 100	1 656	26,3%	1 207	19,2%	1 151	18,9%	1 168	19,1%	5 182	85,0%	748	85,0%	56,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 633	1 593	407	24,9%	383	23,4%	395	24,8%	386	24,2%	1 571	98,6%	626	95,5%	(38,3%)
Gains on disposal of Assets	-	3 106	106	-	-	-	74	2,4%	414	13,3%	595	19,1%	3 303	23,5%	(87,5%)
Other Gains	5 000	5 000	-	-	-	-	-	-	2 320	46,4%	2 320	46,4%	1 145	22,9%	102,6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**540 895**	**587 400**	**125 962**	**23,3%**	**124 249**	**23,0%**	**137 960**	**23,5%**	**151 017**	**25,7%**	**539 188**	**91,8%**	**107 103**	**88,8%**	**41,0%**
Employee related costs	196 947	199 783	44 042	22,4%	41 412	21,0%	54 071	27,1%	45 192	22,6%	184 718	92,5%	33 289	88,7%	35,8%
Remuneration of councillors	25 957	25 629	6 036	23,3%	6 826	26,3%	6 219	24,3%	6 219	24,3%	25 301	98,7%	6 036	99,8%	3,0%
Bulk purchases - electricity	96 922	96 922	24 820	25,6%	21 825	22,5%	21 167	21,8%	32 872	33,9%	100 684	103,9%	19 590	90,3%	67,8%
Inventory consumed	19 664	18 636	3 979	20,2%	4 937	25,1%	2 764	14,8%	6 022	32,3%	17 701	95,0%	3 672	77,5%	64,0%
Debt impairment	5 670	8 420	1 418	25,0%	1 418	25,0%	3 480	41,3%	1 260	15,0%	7 575	90,0%	1 395	100,0%	(9,7%)
Depreciation and amortisation	58 150	62 350	13 223	22,7%	12 362	21,3%	12 096	19,4%	13 138	21,1%	50 820	81,5%	11 045	86,3%	18,9%
Interest	3 269	3 381	233	7,1%	1 621	49,6%	-	-	1 527	45,2%	3 381	100,0%	1 636	99,9%	(6,7%)
Contracted services	69 650	106 966	12 791	18,4%	18 874	27,1%	23 934	22,4%	32 723	30,6%	88 321	82,6%	16 991	86,7%	92,6%
Transfers and subsidies	6 195	5 841	1 427	23,0%	1 727	27,9%	1 105	18,9%	1 420	24,3%	5 679	97,2%	2 511	102,5%	(43,5%)
Irrecoverable debts written off	-	2 850	32	-	2 764	-	25	,9%	874	30,7%	3 695	129,6%	-	-	(100,0%)
Operational costs	58 472	56 223	17 961	30,7%	10 483	17,9%	12 699	22,6%	9 770	17,4%	50 913	90,6%	10 315	87,2%	(5,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	623	-	(100,0%)
Other Losses	-	400	-	-	-	-	400	100,0%	-	-	400	100,0%	-	-	-
Surplus/(Deficit)	**(37 201)**	**(48 766)**	**70 746**	**-**	**16 857**	**-**	**(21 245)**	**-**	**(97 427)**	**-**	**(31 068)**	**-**	**(57 237)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	55 190	58 685	17 632	31,9%	12 634	22,9%	15 892	27,1%	23 693	40,4%	69 850	119,0%	12 857	89,5%	84,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 989**	**9 919**	**88 378**		**29 492**		**(5 353)**		**(73 734)**		**38 782**		**(44 380)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**17 989**	**9 919**	**88 378**		**29 492**		**(5 353)**		**(73 734)**		**38 782**		**(44 380)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 989**	**9 919**	**88 378**		**29 492**		**(5 353)**		**(73 734)**		**38 782**		**(44 380)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 989**	**9 919**	**88 378**		**29 492**		**(5 353)**		**(73 734)**		**38 782**		**(44 380)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**66 090**	**76 758**	**17 013**	**25,7%**	**16 521**	**25,0%**	**11 938**	**15,6%**	**21 933**	**28,6%**	**67 405**	**87,8%**	**51 402**	**109,2%**	**(57,3%)**
National Government	54 190	55 885	15 090	27,8%	11 576	21,4%	7 547	13,5%	14 619	26,2%	48 832	87,4%	18 536	90,4%	(21,1%)
Provincial Government	1 000	2 000	-	-	966	96,6%	926	46,3%	-	-	1 891	94,6%	868	86,8%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 190**	**57 885**	**15 090**	**27,3%**	**12 542**	**22,7%**	**8 472**	**14,6%**	**14 619**	**25,3%**	**50 723**	**87,6%**	**19 404**	**90,4%**	**(24,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(265)	78,0%	(100,0%)
Internally generated funds	10 900	18 873	1 923	17,6%	3 980	36,5%	3 466	18,4%	7 314	38,8%	16 683	88,4%	32 263	258,6%	(77,3%)
Capital Expenditure Functional	**66 090**	**76 758**	**17 013**	**25,7%**	**16 521**	**25,0%**	**11 938**	**15,6%**	**21 933**	**28,6%**	**67 405**	**87,8%**	**51 402**	**109,2%**	**(57,3%)**
Municipal governance and administration	**1 840**	**1 947**	**-**	**-**	**33**	**1,8%**	**307**	**15,8%**	**892**	**45,8%**	**1 232**	**63,3%**	**487**	**61,7%**	**83,3%**
Executive and Council	-	7	-	-	-	-	-	-	-	-	-	-	221	106,4%	(100,0%)
Finance and administration	1 840	1 940	-	-	33	1,8%	307	15,8%	892	46,0%	1 232	63,5%	266	39,4%	236,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**34 750**	**27 082**	**7 102**	**20,4%**	**5 182**	**14,9%**	**3 961**	**14,6%**	**8 313**	**30,7%**	**24 558**	**90,7%**	**7 591**	**74,1%**	**9,5%**
Community and Social Services	13 700	11 983	1 786	13,0%	3 345	24,4%	3 251	27,1%	2 232	18,6%	10 614	88,6%	5 084	64,7%	(56,1%)
Sport And Recreation	21 050	15 034	5 316	25,3%	1 837	8,7%	710	4,7%	6 081	40,4%	13 944	92,7%	2 416	93,1%	151,7%
Public Safety	-	65	-	-	-	-	-	-	-	-	-	-	92	23,9%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 500**	**38 496**	**9 911**	**44,0%**	**7 383**	**32,8%**	**4 727**	**12,3%**	**11 361**	**29,5%**	**33 383**	**86,7%**	**43 324**	**128,8%**	**(73,8%)**
Planning and Development	1 054	5 004	-	-	989	93,8%	952	19,0%	2 758	55,1%	4 699	93,9%	463	32,3%	495,3%
Road Transport	21 446	33 492	9 911	46,2%	6 395	29,8%	3 775	11,3%	8 603	25,7%	28 684	85,6%	42 861	132,4%	(79,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 000**	**9 234**	**-**	**-**	**3 923**	**56,0%**	**2 944**	**31,9%**	**1 366**	**14,8%**	**8 233**	**89,2%**	**-**	**53,9%**	**(100,0%)**
Energy sources	-	2 219	-	-	-	-	1 755	79,1%	-	-	1 755	79,1%	-	44,8%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	99,9%	-
Waste Management	7 000	7 015	-	-	3 923	56,0%	1 190	17,0%	1 366	19,5%	6 478	92,3%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**540 849**	**578 614**	**186 531**	**34,5%**	**165 338**	**30,6%**	**154 754**	**26,7%**	**57 737**	**10,0%**	**564 360**	**97,5%**	**51 284**	**103,4%**	**12,6%**
Property rates	73 077	71 442	21 130	28,9%	19 711	27,0%	13 572	19,0%	12 563	17,6%	66 977	93,7%	10 058	83,2%	24,9%
Service charges	113 933	116 907	28 869	25,3%	33 632	29,5%	31 187	26,7%	34 753	29,7%	128 441	109,9%	31 050	102,9%	11,9%
Other revenue	9 804	10 987	8 476	86,5%	9 011	91,9%	8 678	79,0%	3 672	33,4%	29 837	271,6%	7 556	423,4%	(51,4%)
Transfers and Subsidies - Operational	272 252	301 662	108 321	39,8%	92 726	34,1%	64 332	21,3%	2 706	,9%	268 086	88,9%	5	102,3%	53 373,1%
Transfers and Subsidies - Capital	55 190	58 685	17 174	31,1%	8 894	16,1%	35 257	60,1%	2 018	3,4%	63 343	107,9%	-	96,9%	(100,0%)
Interest	16 593	18 930	2 560	15,4%	1 364	8,2%	1 728	9,1%	2 024	10,7%	7 677	40,6%	2 615	35,1%	(22,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(473 283)**	**(509 589)**	**(145 677)**	**30,8%**	**(162 147)**	**34,3%**	**(138 302)**	**27,1%**	**(148 537)**	**29,1%**	**(594 664)**	**116,7%**	**(128 479)**	**115,9%**	**15,6%**
Suppliers and employees	(463 820)	(500 367)	(145 677)	31,4%	(162 147)	35,0%	(138 302)	27,6%	(148 537)	29,7%	(594 664)	118,8%	(128 479)	118,6%	15,6%
Finance charges	(3 269)	(3 381)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 195)	(5 841)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**67 566**	**69 026**	**40 854**	**60,5%**	**3 191**	**4,7%**	**16 451**	**23,8%**	**(90 800)**	**(131,5%)**	**(30 304)**	**(43,9%)**	**(77 194)**	**(12,1%)**	**17,6%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,0%**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	4,0%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(66 090)**	**(76 758)**	**(17 452)**	**26,4%**	**(17 573)**	**26,6%**	**(9 693)**	**12,6%**	**(19 924)**	**26,0%**	**(64 641)**	**84,2%**	**(17 325)**	**89,0%**	**15,0%**
Capital assets	(66 090)	(76 758)	(17 452)	26,4%	(17 573)	26,6%	(9 693)	12,6%	(19 924)	26,0%	(64 641)	84,2%	(17 325)	89,0%	15,0%
Net Cash from/(used) Investing Activities	**(66 090)**	**(76 758)**	**(17 452)**	**26,4%**	**(17 573)**	**26,6%**	**(9 693)**	**12,6%**	**(19 924)**	**26,0%**	**(64 641)**	**84,2%**	**(17 325)**	**92,4%**	**15,0%**
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%**	**(993)**	**44,4%**	**(2 288)**	**102,4%**	**(2 552)**	**-**	**(61,1%)**
Repayment of borrowing	(2 234)	(2 234)	-	-	(898)	40,2%	(397)	17,8%	(993)	44,4%	(2 288)	102,4%	(2 552)	-	(61,1%)
Net Cash from/(used) Financing Activities	**(2 234)**	**(2 234)**	**-**	**-**	**(898)**	**40,2%**	**(397)**	**17,8%**	**(993)**	**44,4%**	**(2 288)**	**102,4%**	**(2 552)**	**78,5%**	**(61,1%)**
Net Increase/(Decrease) in cash held	**(758)**	**(9 966)**	**23 402**	**(3 088,8%)**	**(15 280)**	**2 016,7%**	**6 361**	**(63,8%)**	**(111 716)**	**1 120,9%**	**(97 233)**	**975,6%**	**(97 071)**	**287,1%**	**15,1%**
Cash/cash equivalents at the year begin:	54 145	73 958	73 944	136,6%	97 360	179,8%	82 080	111,0%	88 442	119,6%	73 944	100,0%	86 680	99,9%	2,0%
Cash/cash equivalents at the year end:	**53 387**	**63 992**	**97 360**	**182,4%**	**82 080**	**153,7%**	**88 442**	**138,2%**	**(23 275)**	**(36,4%)**	**(23 275)**	**(36,4%)**	**(10 391)**	**(23,4%)**	**124,0%**

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	6 796	23,5%	2 219	7,7%	1 997	6,9%	17 871	61,9%	28 883	21,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 828	6,8%	2 069	3,7%	2 267	4,0%	48 289	85,5%	56 454	41,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 929	11,8%	817	5,0%	608	3,7%	12 965	79,4%	16 320	12,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	,2%	6	,2%	6	,1%	3 813	99,5%	3 833	2,8%	-	-	-	-
Interest on Arrear Debtor Accounts	2 360	8,5%	784	2,8%	765	2,8%	23 754	85,9%	27 664	20,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 299)	(161,9%)	813	39,9%	25	1,2%	4 498	220,8%	2 037	1,5%	-	-	-	-
Total By Income Source	**11 621**	**8,6%**	**6 709**	**5,0%**	**5 668**	**4,2%**	**111 191**	**82,2%**	**135 190**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 086	2,6%	1 949	4,7%	1 341	3,3%	36 736	89,4%	41 113	30,4%	-	-	-	-
Commercial	6 219	17,9%	1 870	5,4%	2 336	6,7%	24 392	70,1%	34 818	25,8%	-	-	-	-
Households	4 316	7,3%	2 890	4,9%	1 991	3,4%	50 063	84,5%	59 259	43,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 621**	**8,6%**	**6 709**	**5,0%**	**5 668**	**4,2%**	**111 191**	**82,2%**	**135 190**	**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	29 597	100,0%	-	-	-	-	-	-	29 597	93,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 937	100,0%	-	-	-	-	-	-	1 937	6,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31 534**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**31 534**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**13 953**	**6,9%**	**177 616**	**87,4%**	**16 962**	**89,6%**	**(17,7%)**
Exchange Revenue															
Service charges - Electricity	35 385	35 090	8 329	23,5%	7 901	22,3%	7 629	21,7%	8 232	23,5%	32 092	91,5%	7 569	88,0%	8,8%
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%	410	20,1%	1 642	80,6%	519	97,3%	(21,1%)
Sale of Goods and Rendering of Services	1 643	2 078	11	,7%	31	1,9%	37	1,8%	25	1,2%	105	5,1%	68	59,0%	(62,8%)
Agency services	1 757	1 757	222	12,6%	111	6,3%	263	15,0%	127	7,2%	724	41,2%	160	83,6%	(20,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 816	1 816	219	12,0%	219	12,0%	214	11,8%	203	11,2%	854	47,0%	215	38,5%	(5,9%)
Interest earned from Current and Non Current Assets	1 529	2 029	729	47,7%	556	36,3%	575	28,3%	574	28,3%	2 433	119,9%	471	80,2%	21,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2	-	2	-	2	-	1	-	5	-	2	-	(66,7%)
Rental from Fixed Assets	430	430	21	4,8%	32	7,4%	48	11,1%	48	11,2%	148	34,5%	12	12,3%	300,7%
Licence and permits	396	396	394	99,5%	308	77,7%	322	81,4%	278	70,1%	1 302	328,8%	365	166,8%	(23,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 575	4 575	1 978	76,8%	713	27,7%	(985)	(21,5%)	82	1,8%	1 788	39,1%	3 775	171,2%	(97,8%)
Non-Exchange Revenue															
Property rates	35 846	37 548	14 555	40,6%	3 715	10,4%	3 509	9,3%	3 651	9,7%	25 430	67,7%	3 477	64,8%	5,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 604	2 104	78	2,2%	67	1,9%	872	41,5%	250	11,9%	1 267	60,2%	133	18,6%	87,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	111 895	111 895	45 128	40,3%	37 321	33,4%	27 294	24,4%	79	,1%	109 821	98,1%	193	100,2%	(59,0%)
Interest	-	-	1	-	2	-	5	-	(6)	-	3	-	3	-	(320,6%)
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%**	**46 666**	**23,4%**	**212 559**	**106,7%**	**56 557**	**112,2%**	**(17,5%)**
Employee related costs	74 670	74 670	19 257	25,8%	21 633	29,0%	18 880	25,3%	18 381	24,6%	78 151	104,7%	17 229	111,8%	6,7%
Remuneration of councillors	9 859	9 859	2 502	25,4%	2 830	28,7%	2 563	26,0%	2 570	26,1%	10 465	106,1%	2 411	105,3%	6,6%
Bulk purchases - electricity	22 156	24 764	12 292	55,5%	7 550	34,1%	471	1,9%	8 988	36,3%	29 301	118,3%	9 035	97,6%	(,5%)
Inventory consumed	4 214	3 380	47	1,1%	34	,8%	38	1,1%	(17)	(,5%)	103	3,0%	465	61,4%	(103,6%)
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%	4 072	102,9%	(100,0%)
Interest	-	1 000	24	-	411	-	134	13,4%	172	17,2%	742	74,2%	1 133	170,7%	(84,8%)
Contracted services	27 464	32 023	11 560	42,1%	15 899	57,9%	3 954	12,3%	7 815	24,4%	39 228	122,5%	11 436	124,9%	(31,7%)
Transfers and subsidies	200	200	-	-	4	1,9%	-	-	9	4,7%	13	6,5%	3 870	6 183,4%	(99,8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	1 751	-	1 751	-	-	-	(100,0%)
Operational costs	22 376	26 998	9 040	40,4%	8 377	37,4%	14 548	53,9%	6 995	25,9%	38 961	144,3%	6 905	108,9%	1,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 861**	**3 954**	**15 461**	**-**	**(15 237)**	**-**	**(2 453)**	**-**	**(32 713)**	**-**	**(34 943)**	**-**	**(39 595)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	26 338	26 338	9 477	36,0%	4 933	18,7%	5 839	22,2%	9 088	34,5%	29 337	111,4%	3 469	80,8%	162,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 199**	**30 292**	**24 938**		**(10 305)**		**3 386**		**(23 625)**		**(5 606)**		**(36 126)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**39 199**	**30 292**	**24 938**		**(10 305)**		**3 386**		**(23 625)**		**(5 606)**		**(36 126)**		
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**		**(23 625)**		**(5 606)**		**(36 126)**		
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**		**(23 625)**		**(5 606)**		**(36 126)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**7 915**	**30,6%**	**32 811**	**126,8%**	**3 346**	**77,3%**	**136,6%**
National Government	22 903	22 903	9 782	42,7%	4 712	20,6%	11 619	50,7%	7 557	33,0%	33 669	147,0%	3 049	79,0%	147,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 903**	**22 903**	**9 782**	**42,7%**	**4 712**	**20,6%**	**11 619**	**50,7%**	**7 557**	**33,0%**	**33 669**	**147,0%**	**3 049**	**79,0%**	**147,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 817	2 970	60	,8%	1 207	15,4%	(2 483)	(83,6%)	358	12,1%	(858)	(28,9%)	297	58,7%	20,7%
Capital Expenditure Functional	**30 720**	**25 873**	**9 842**	**32,0%**	**5 918**	**19,3%**	**9 136**	**35,3%**	**7 915**	**30,6%**	**32 811**	**126,8%**	**3 346**	**77,3%**	**136,6%**
Municipal governance and administration	**2 209**	**1 037**	**40**	**1,8%**	**239**	**10,8%**	**131**	**12,6%**	**(144)**	**(13,9%)**	**267**	**25,7%**	**110**	**39,4%**	**(231,3%)**
Executive and Council	939	-	-	-	16	1,7%	69	-	(5)	-	80	-	-	-	(100,0%)
Finance and administration	1 270	1 037	40	3,2%	223	17,6%	62	6,0%	(139)	(13,4%)	186	17,9%	110	45,0%	(227,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 351**	**830**	**-**	**-**	**100**	**7,4%**	**(100)**	**(12,1%)**	**917**	**110,6%**	**917**	**110,6%**	**628**	**1 901,2%**	**46,1%**
Community and Social Services	1 290	830	-	-	100	7,8%	(100)	(12,1%)	917	110,6%	917	110,6%	628	3 802,6%	46,1%
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%**	**7 142**	**40,2%**	**27 525**	**155,0%**	**2 399**	**95,4%**	**197,7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 162	17 756	4 839	25,3%	6 440	33,6%	9 105	51,3%	7 142	40,2%	27 525	155,0%	2 399	95,4%	197,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 998**	**6 250**	**4 962**	**62,0%**	**(860)**	**(10,8%)**	**-**	**-**	**-**	**-**	**4 102**	**65,6%**	**210**	**37,7%**	**(100,0%)**
Energy sources	6 346	5 381	4 962	78,2%	(860)	(13,6%)	-	-	-	-	4 102	76,2%	210	42,3%	(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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**222 294**	**220 269**	**7 439**	**3,3%**	**432**	**,2%**	**10 536**	**4,8%**	**(16 927)**	**(7,7%)**	**1 480**	**,7%**	**(11 761)**	**54,7%**	**43,9%**
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%)	12	,1%	4	-	(7)	17,5%	(280,2%)
Transfers and Subsidies - Operational	111 895	111 815	-	-	-	-	-	-	-	-	-	-	(12 144)	64,3%	(100,0%)
Transfers and Subsidies - Capital	26 338	26 603	(687)	(2,6%)	536	2,0%	(685)	(2,6%)	1 128	4,2%	292	1,1%	246	78,3%	358,0%
Interest	1 529	2 029	8 093	529,3%	(73)	(4,8%)	11 232	553,6%	(18 067)	(890,4%)	1 184	58,4%	143	11,5%	(12 708,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(169 452)**	**(181 135)**	**(15 221)**	**9,0%**	**(20 166)**	**11,9%**	**12 502**	**(6,9%)**	**(12 462)**	**6,9%**	**(35 348)**	**19,5%**	**(61)**	**68,4%**	**20 320,1%**
Suppliers and employees	(169 252)	(179 935)	(15 221)	9,0%	(20 166)	11,9%	12 502	(6,9%)	(12 462)	6,9%	(35 348)	19,6%	(61)	69,1%	20 320,1%
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%**	**(29 389)**	**(75,1%)**	**(33 867)**	**(86,5%)**	**(11 822)**	**,3%**	**148,6%**
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%**	**1**	**-**	**(21)**	**,1%**	**2**	**(,3%)**	**(35,1%)**
Capital assets	(34 528)	(29 754)	2	-	2	-	(26)	,1%	1	-	(21)	,1%	2	(,3%)	(35,1%)
Net Cash from/(used) Investing Activities	**(33 228)**	**(28 254)**	**2**	**-**	**2**	**-**	**(26)**	**,1%**	**1**	**-**	**(21)**	**,1%**	**2**	**(,4%)**	**(35,1%)**
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	**19 614**	**10 879**	**(7 781)**	**(39,7%)**	**(19 732)**	**(100,6%)**	**23 013**	**211,5%**	**(29 388)**	**(270,1%)**	**(33 889)**	**(311,5%)**	**(11 821)**	**1,8%**	**148,6%**
Cash/cash equivalents at the year begin:	3 294	3 309	1 532	46,5%	(6 249)	(189,7%)	(25 981)	(785,1%)	(3 135)	(94,7%)	1 532	46,3%	12 059	-	(126,0%)
Cash/cash equivalents at the year end:	**22 909**	**14 188**	**(6 249)**	**(27,3%)**	**(25 981)**	**(113,4%)**	**(3 135)**	**(22,1%)**	**(32 523)**	**(229,2%)**	**(32 523)**	**(229,2%)**	**233**	**1,4%**	**(14 071,0%)**

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	2 043	44,2%	52	1,1%	211	4,6%	2 314	50,1%	4 620	11,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 534	6,1%	5	-	323	1,3%	23 149	92,6%	25 011	63,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	226	7,5%	(7)	(,2%)	85	2,8%	2 735	90,0%	3 039	7,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	37,8%	-	-	3	6,5%	26	55,8%	47	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	404	5,8%	-	-	198	2,9%	6 344	91,3%	6 946	17,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Total By Income Source	**4 224**	**10,7%**	**49**	**,1%**	**821**	**2,1%**	**34 572**	**87,2%**	**39 666**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	737	6,3%	(11)	(,1%)	147	1,3%	10 779	92,5%	11 653	29,4%	-	-	-	-
Commercial	1 721	19,1%	33	,4%	58	,6%	7 180	79,8%	8 993	22,7%	-	-	-	-
Households	1 475	8,4%	(10)	(,1%)	484	2,8%	15 518	88,8%	17 467	44,0%	-	-	-	-
Other	290	18,7%	37	2,4%	131	8,5%	1 094	70,5%	1 553	3,9%	-	-	-	-
Total By Customer Group	**4 224**	**10,7%**	**49**	**,1%**	**821**	**2,1%**	**34 572**	**87,2%**	**39 666**	**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	8 679	16,7%	-	-	4 544	8,8%	38 611	74,5%	51 834	62,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 699	40,4%	1 657	10,0%	353	2,1%	7 876	47,5%	16 586	19,9%
Auditor-General	41	1,8%	20	,9%	-	-	2 179	97,3%	2 240	2,7%
Other	4 106	32,7%	1 314	10,4%	322	2,6%	6 833	54,3%	12 575	15,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**19 525**	**23,5%**	**2 991**	**3,6%**	**5 219**	**6,3%**	**55 499**	**66,7%**	**83 234**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**228 101**	**230 618**	**83 038**	**36,4%**	**68 522**	**30,0%**	**57 985**	**25,1%**	**30 009**	**13,0%**	**239 554**	**103,9%**	**26 030**	**90,9%**	**15,3%**
Exchange Revenue															
Service charges - Electricity	17 599	13 641	2 468	14,0%	2 261	12,8%	2 981	21,8%	3 176	23,3%	10 886	79,8%	2 846	64,0%	11,6%
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%	599	33,7%	1 881	105,6%	450	98,8%	33,0%
Sale of Goods and Rendering of Services	379	416	38	10,1%	32	8,4%	30	7,2%	33	8,0%	133	32,1%	55	41,7%	(39,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 242	1 242	198	16,0%	211	17,0%	200	16,1%	215	17,3%	824	66,4%	210	86,4%	2,4%
Interest earned from Current and Non Current Assets	3 148	3 148	756	24,0%	296	9,4%	459	14,6%	532	16,9%	2 044	64,9%	610	71,9%	(12,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 401	1 678	388	27,7%	332	23,7%	339	20,2%	333	19,9%	1 392	83,0%	490	100,8%	(32,0%)
Licence and permits	343	531	91	26,5%	87	25,3%	124	23,4%	71	13,4%	373	70,3%	89	116,4%	(20,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	223	670	131	59,0%	192	86,5%	120	17,8%	458	68,3%	901	134,4%	162	140,0%	183,2%
Non-Exchange Revenue															
Property rates	66 121	65 846	16 462	24,9%	16 462	24,9%	16 462	25,0%	16 470	25,0%	65 855	100,0%	15 683	100,0%	5,0%
Surcharges and Taxes	884	1 176	7 399	837,2%	3 696	418,2%	3 715	316,0%	2 445	207,9%	17 255	1 467,4%	3 154	84,7%	(22,5%)
Fines, penalties and forfeits	76	103	46	60,1%	7	9,0%	7	6,8%	3	3,1%	63	60,9%	17	43,8%	(81,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	34	112,5%	(100,0%)
Transfer and subsidies - Operational	134 742	140 386	54 630	40,5%	44 517	33,0%	33 126	23,6%	5 673	4,0%	137 946	98,3%	2 232	90,7%	154,2%
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%**	**57 323**	**25,5%**	**216 013**	**96,0%**	**55 795**	**95,6%**	**2,7%**
Employee related costs	72 273	72 238	18 652	25,8%	19 598	27,1%	17 857	24,7%	18 585	25,7%	74 692	103,4%	17 603	99,4%	5,6%
Remuneration of councillors	11 979	11 979	2 627	21,9%	3 066	25,6%	2 584	21,6%	2 762	23,1%	11 039	92,1%	2 605	98,6%	6,1%
Bulk purchases - electricity	22 000	22 000	6 017	27,4%	5 393	24,5%	4 479	20,4%	7 734	35,2%	23 623	107,4%	4 139	87,6%	86,8%
Inventory consumed	1 648	1 875	736	44,6%	483	29,3%	0	-	562	30,0%	1 781	95,0%	926	58,4%	(39,3%)
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%	5 017	26,8%	19 749	105,6%	4 713	94,4%	6,5%
Interest	63	63	2	2,6%	2	3,3%	34	53,9%	13	21,4%	51	81,3%	1	36,9%	916,7%
Contracted services	45 058	46 873	8 199	18,2%	8 575	19,0%	10 890	23,2%	13 591	29,0%	41 254	88,0%	7 832	90,1%	73,5%
Transfers and subsidies	1 300	1 500	219	16,9%	341	26,2%	337	22,5%	431	28,7%	1 328	88,5%	419	99,6%	2,8%
Irrecoverable debts written off	468	468	-	-	-	-	1 798	384,1%	-	-	1 798	384,1%	10 197	2 286,2%	(100,0%)
Operational costs	42 476	45 335	13 581	32,0%	9 964	23,5%	8 526	18,8%	8 627	19,0%	40 698	89,8%	7 360	90,2%	17,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 039**	**5 490**	**28 163**	**-**	**16 197**	**-**	**6 496**	**-**	**(27 315)**	**-**	**23 541**	**-**	**(29 765)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	34 924	35 336	3 609	10,3%	10 922	31,3%	7 777	22,0%	12 966	36,7%	35 274	99,8%	7 869	125,8%	64,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 963**	**40 826**	**31 772**		**27 119**		**14 273**		**(14 349)**		**58 815**		**(21 896)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 963**	**40 826**	**31 772**		**27 119**		**14 273**		**(14 349)**		**58 815**		**(21 896)**		
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**		**(14 349)**		**58 815**		**(21 896)**		
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**		**(14 349)**		**58 815**		**(21 896)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**34 164**	**34 994**	**3 242**	**9,5%**	**10 838**	**31,7%**	**7 149**	**20,4%**	**9 040**	**25,8%**	**30 268**	**86,5%**	**5 985**	**90,7%**	**51,0%**
National Government	30 499	30 895	3 242	10,6%	9 680	31,7%	6 922	22,4%	8 487	27,5%	28 330	91,7%	5 551	110,8%	52,9%
Provincial Government	-	417	-	-	-	-	-	-	237	56,8%	237	56,8%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 499**	**31 313**	**3 242**	**10,6%**	**9 680**	**31,7%**	**6 922**	**22,1%**	**8 724**	**27,9%**	**28 567**	**91,2%**	**5 551**	**110,8%**	**57,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 665	3 682	-	-	1 158	31,6%	227	6,2%	316	8,6%	1 701	46,2%	434	14,2%	(27,1%)
Capital Expenditure Functional	**34 164**	**34 994**	**3 242**	**9,5%**	**10 838**	**31,7%**	**7 149**	**20,4%**	**9 040**	**25,8%**	**30 268**	**86,5%**	**5 985**	**90,7%**	**51,0%**
Municipal governance and administration	**565**	**586**	**-**	**-**	**1 158**	**204,9%**	**392**	**66,9%**	**-**	**-**	**1 550**	**264,4%**	**434**	**23,2%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	565	586	-	-	1 158	204,9%	392	66,9%	-	-	1 550	264,4%	434	23,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 157**	**685**	**-**	**-**	**-**	**-**	**241**	**35,1%**	**237**	**34,6%**	**478**	**69,7%**	**914**	**78,1%**	**(74,1%)**
Community and Social Services	1 915	417	-	-	-	-	-	-	237	56,8%	237	56,8%	914	77,3%	(74,1%)
Sport And Recreation	242	242	-	-	-	-	241	99,4%	-	-	241	99,4%	-	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%**	**7 033**	**28,1%**	**19 511**	**78,1%**	**2 389**	**75,9%**	**194,4%**
Planning and Development	11 053	10 206	1 135	10,3%	3 138	28,4%	57	,6%	3 489	34,2%	7 819	76,6%	1 177	69,1%	196,4%
Road Transport	11 138	14 787	831	7,5%	2 653	23,8%	4 663	31,5%	3 544	24,0%	11 691	79,1%	1 211	89,3%	192,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 251**	**8 730**	**1 275**	**13,8%**	**3 888**	**42,0%**	**1 797**	**20,6%**	**1 770**	**20,3%**	**8 729**	**100,0%**	**2 248**	**185,0%**	**(21,3%)**
Energy sources	8 730	8 730	1 275	14,6%	3 888	44,5%	1 797	20,6%	1 770	20,3%	8 729	100,0%	2 248	185,0%	(21,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	522	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**17 183**	**6,7%**	**246 048**	**95,6%**	**14 253**	**94,1%**	**20,6%**
Property rates	59 002	58 768	10 271	17,4%	1 145	1,9%	13 161	22,4%	7 920	13,5%	32 496	55,3%	3 926	96,8%	101,7%
Service charges	16 994	15 175	4 116	24,2%	3 807	22,4%	3 379	22,3%	4 827	31,8%	16 128	106,3%	4 985	90,8%	(3,2%)
Other revenue	18 090	4 648	8 754	48,4%	4 067	22,5%	4 013	86,3%	3 857	83,0%	20 691	445,2%	3 582	66,2%	7,7%
Transfers and Subsidies - Operational	134 742	140 386	55 876	41,5%	45 092	33,5%	37 398	26,6%	51	-	138 417	98,6%	1 153	90,3%	(95,6%)
Transfers and Subsidies - Capital	34 924	35 336	11 672	33,4%	14 175	40,6%	10 381	29,4%	-	-	36 228	102,5%	-	128,1%	-
Interest	3 148	3 148	810	25,7%	293	9,3%	456	14,5%	528	16,8%	2 087	66,3%	607	71,6%	(13,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(214 069)**	**(220 837)**	**(63 296)**	**29,6%**	**(53 502)**	**25,0%**	**(49 107)**	**22,2%**	**(45 402)**	**20,6%**	**(211 306)**	**95,7%**	**(44 170)**	**103,7%**	**2,8%**
Suppliers and employees	(212 706)	(219 274)	(63 296)	29,8%	(53 108)	25,0%	(48 712)	22,2%	(45 135)	20,6%	(210 251)	95,9%	(44 170)	104,5%	2,2%
Finance charges	(63)	(63)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 300)	(1 500)	-	-	(393)	30,2%	(395)	26,3%	(267)	17,8%	(1 055)	70,3%	-	-	(100,0%)

Net Cash from/(used) Operating Activities	**52 831**	**36 624**	**28 202**	**53,4%**	**15 078**	**28,5%**	**19 681**	**53,7%**	**(28 220)**	**(77,1%)**	**34 741**	**94,9%**	**(29 917)**	**63,9%**	**(5,7%)**
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	**(39 290)**	**(40 264)**	**(5 695)**	**14,5%**	**(11 132)**	**28,3%**	**(8 038)**	**20,0%**	**(10 083)**	**25,0%**	**(34 947)**	**86,8%**	**(5 460)**	**84,8%**	**84,7%**
Capital assets	(39 290)	(40 264)	(5 695)	14,5%	(11 132)	28,3%	(8 038)	20,0%	(10 083)	25,0%	(34 947)	86,8%	(5 460)	84,8%	84,7%
Net Cash from/(used) Investing Activities	**(39 290)**	**(40 264)**	**(5 695)**	**14,5%**	**(11 132)**	**28,3%**	**(8 038)**	**20,0%**	**(10 083)**	**25,0%**	**(34 947)**	**86,8%**	**(5 460)**	**84,8%**	**84,7%**
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	**13 541**	**(3 639)**	**22 507**	**166,2%**	**3 946**	**29,1%**	**11 644**	**(320,0%)**	**(38 302)**	**1 052,5%**	**(206)**	**5,7%**	**(35 376)**	**20,5%**	**8,3%**
Cash/cash equivalents at the year begin:	21 135	5 099	5 099	24,1%	27 606	130,6%	31 552	618,7%	43 195	847,1%	5 099	100,0%	25 702	-	68,1%
Cash/cash equivalents at the year end:	**34 676**	**1 460**	**27 606**	**79,6%**	**31 552**	**91,0%**	**43 195**	**2 958,3%**	**4 893**	**335,1%**	**4 893**	**335,1%**	**(9 674)**	**(44,2%)**	**(150,6%)**

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	899	13,3%	(31)	(,5%)	170	2,5%	5 717	84,6%	6 755	6,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 921	9,4%	31	-	3 428	4,7%	63 291	85,9%	73 671	67,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	332	4,1%	0	-	269	3,3%	7 432	92,5%	8 034	7,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	217	12,6%	-	-	63	3,7%	1 443	83,7%	1 724	1,6%	-	-	-	-
Interest on Arrear Debtor Accounts	334	1,8%	-	-	165	,9%	17 885	97,3%	18 385	16,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	(,4%)	-	-	(20)	100,4%	(20)	-	-	-	-	-
Total By Income Source	**8 703**	**8,0%**	**0**	**-**	**4 096**	**3,8%**	**95 749**	**88,2%**	**108 549**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 169	8,6%	(31)	(,1%)	2 812	4,7%	52 317	86,8%	60 267	55,5%	-	-	-	-
Commercial	1 073	18,0%	2	-	110	1,8%	4 783	80,1%	5 968	5,5%	-	-	-	-
Households	635	2,9%	(1)	-	277	1,3%	20 858	95,8%	21 769	20,1%	-	-	-	-
Other	1 826	8,9%	30	,1%	897	4,4%	17 790	86,6%	20 544	18,9%	-	-	-	-
Total By Customer Group	**8 703**	**8,0%**	**0**	**-**	**4 096**	**3,8%**	**95 749**	**88,2%**	**108 549**	**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	5 445	100,0%	-	-	-	-	-	-	5 445	48,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 870	101,1%	-	-	0	-	(64)	(1,1%)	5 806	51,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	95	100,0%	-	-	-	-	-	-	95	,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**11 411**	**100,6%**	**-**	**-**	**0**	**-**	**(64)**	**(,6%)**	**11 347**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**917 967**	**904 161**	**343 508**	**37,4%**	**292 019**	**31,8%**	**222 069**	**24,6%**	**47 114**	**5,2%**	**904 710**	**100,1%**	**40 427**	**98,2%**	**16,5%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	78 852	69 713	16 680	21,2%	15 306	19,4%	16 487	23,7%	15 209	21,8%	63 682	91,3%	16 717	86,5%	(9,0%)
Service charges - Waste Water Management	10 607	10 607	2 446	23,1%	2 562	24,2%	2 351	22,2%	2 282	21,5%	9 640	90,9%	2 460	97,7%	(7,3%)
Service charges - Waste Management	44 175	40 314	9 300	21,1%	9 990	22,6%	9 607	23,8%	9 730	24,1%	38 626	95,8%	8 966	79,1%	8,5%
Sale of Goods and Rendering of Services	823	823	99	12,0%	169	20,5%	281	34,2%	2 952	358,9%	3 501	425,7%	120	113,9%	2 368,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 699	1 699	1 041	61,3%	1 122	66,0%	1 018	59,9%	1 064	62,6%	4 245	249,8%	931	252,6%	14,3%
Interest earned from Current and Non Current Assets	27 560	27 560	9 314	33,8%	6 226	22,6%	6 893	25,0%	6 277	22,8%	28 710	104,2%	6 346	103,0%	(1,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	343	343	295	86,0%	16	4,7%	-	-	11	3,3%	323	94,0%	-	157,5%	(100,0%)
Licence and permits	103	166	27	25,8%	45	44,1%	56	33,7%	271	162,9%	399	239,9%	151	138,3%	78,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 257	2 643	1 454	27,7%	598	11,4%	332	12,6%	140	5,3%	2 524	95,5%	330	98,7%	(57,4%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13	1 577	228	1 813,7%	517	4 107,7%	569	36,1%	2 068	131,1%	3 382	214,5%	445	99,1%	364,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	(115)	-	(100,0%)
Transfer and subsidies - Operational	748 535	748 716	302 624	40,4%	255 468	34,1%	183 959	24,6%	6 678	,9%	748 730	100,0%	4 074	99,9%	63,9%
Interest	-	-	-	-	-	-	111	-	124	-	235	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	404	-	308	-	712	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	0	-	0	-	1	-	(98,6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 192 769**	**1 188 094**	**263 918**	**22,1%**	**279 574**	**23,4%**	**232 228**	**19,5%**	**256 092**	**21,6%**	**1 031 811**	**86,8%**	**283 846**	**89,1%**	**(9,8%)**
Employee related costs	416 355	361 581	80 815	19,4%	87 750	21,1%	76 573	21,2%	103 098	28,5%	348 237	96,3%	88 564	94,5%	16,4%
Remuneration of councillors	18 122	18 122	3 378	18,6%	4 267	23,5%	3 858	21,3%	3 738	20,6%	15 241	84,1%	3 430	87,2%	9,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	179 041	209 217	48 175	26,9%	52 717	29,4%	53 996	25,8%	23 042	11,0%	177 929	85,0%	29 048	89,4%	(20,7%)
Debt impairment	9 869	9 869	-	-	-	-	-	-	-	-	-	-	4 606	100,4%	(100,0%)
Depreciation and amortisation	152 827	152 827	32 611	21,3%	29 813	19,5%	13 031	8,5%	25 251	16,5%	100 706	65,9%	25 855	69,9%	(2,3%)
Interest	3 419	7 631	1 907	55,8%	1 512	44,2%	2 303	30,2%	1 907	25,0%	7 630	100,0%	8 037	100,0%	(76,3%)
Contracted services	190 824	208 027	46 135	24,2%	59 308	31,1%	32 135	15,4%	55 807	26,8%	193 385	93,0%	41 896	97,1%	33,2%
Transfers and subsidies	5 200	3 624	624	12,0%	850	16,3%	150	4,1%	-	-	1 624	44,8%	300	64,9%	(100,0%)
Irrecoverable debts written off	9 122	9 122	-	-	-	-	-	-	1 661	18,2%	1 661	18,2%	4 155	88,7%	(60,0%)
Operational costs	129 713	130 644	33 418	25,8%	30 845	23,8%	22 553	17,3%	39 607	30,3%	126 422	96,8%	31 596	94,2%	25,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	1 980	-	1 980	-	-	-	(100,0%)
Other Losses	78 276	77 430	16 854	21,5%	12 512	16,0%	27 629	35,7%	-	-	56 995	73,6%	46 360	71,1%	(100,0%)
Surplus/(Deficit)	**(274 803)**	**(283 933)**	**79 590**	**-**	**12 445**	**-**	**(10 158)**	**-**	**(208 977)**	**-**	**(127 101)**	**-**	**(243 419)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	491 415	463 231	110 077	22,4%	141 376	28,8%	106 210	22,9%	105 553	22,8%	463 216	100,0%	95 612	99,6%	10,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	3 092	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**216 613**	**179 299**	**189 667**		**153 821**		**96 051**		**(103 424)**		**336 115**		**(144 715)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**216 613**	**179 299**	**189 667**		**153 821**		**96 051**		**(103 424)**		**336 115**		**(144 715)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**216 613**	**179 299**	**189 667**		**153 821**		**96 051**		**(103 424)**		**336 115**		**(144 715)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**216 613**	**179 299**	**189 667**		**153 821**		**96 051**		**(103 424)**		**336 115**		**(144 715)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**465 008**	**438 287**	**108 118**	**23,3%**	**125 520**	**27,0%**	**96 597**	**22,0%**	**102 852**	**23,5%**	**433 087**	**98,8%**	**99 124**	**98,5%**	**3,8%**
National Government	427 318	402 797	95 719	22,4%	122 936	28,8%	92 356	22,9%	91 786	22,8%	402 797	100,0%	83 116	99,6%	10,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	13	-	-	-	-	-	-	11	87,2%	11	87,2%	25	32,4%	(53,8%)
Transfers recognised - capital	**427 318**	**402 810**	**95 719**	**22,4%**	**122 936**	**28,8%**	**92 356**	**22,9%**	**91 798**	**22,8%**	**402 808**	**100,0%**	**83 141**	**99,6%**	**10,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 690	35 477	12 399	32,9%	2 585	6,9%	4 241	12,0%	11 054	31,2%	30 279	85,3%	15 983	88,8%	(30,8%)
Capital Expenditure Functional	**465 008**	**438 287**	**108 118**	**23,3%**	**125 520**	**27,0%**	**96 597**	**22,0%**	**102 852**	**23,5%**	**433 087**	**98,8%**	**99 124**	**98,5%**	**3,8%**
Municipal governance and administration	**3 800**	**4 548**	**413**	**10,9%**	**63**	**1,7%**	**576**	**12,7%**	**2 920**	**64,2%**	**3 973**	**87,3%**	**2 352**	**89,8%**	**24,1%**
Executive and Council	350	2 174	-	-	3	,9%	-	-	2 041	93,9%	2 044	94,0%	1 795	99,2%	13,7%
Finance and administration	3 330	2 375	413	12,4%	60	1,8%	576	24,3%	879	37,0%	1 929	81,2%	558	82,4%	57,6%
Internal audit	120	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**860**	**29**	**-**	**-**	**-**	**-**	**-**	**-**	**25**	**87,7%**	**25**	**87,7%**	**-**	**100,0%**	**(100,0%)**
Community and Social Services	860	29	-	-	-	-	-	-	25	87,7%	25	87,7%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 550**	**70**	**-**	**-**	**34**	**2,2%**	**-**	**-**	**36**	**51,5%**	**70**	**100,0%**	**18**	**10,2%**	**95,0%**
Planning and Development	1 500	20	-	-	-	-	-	-	20	100,0%	20	100,0%	-	2,4%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	50	50	-	-	34	67,5%	-	-	16	32,5%	50	100,0%	18	66,5%	(11,3%)
Trading Services	**458 798**	**433 640**	**107 705**	**23,5%**	**125 423**	**27,3%**	**96 020**	**22,1%**	**99 871**	**23,0%**	**429 020**	**98,9%**	**96 753**	**98,7%**	**3,2%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	433 859	421 135	102 782	23,7%	119 459	27,5%	95 713	22,7%	99 871	23,7%	417 824	99,2%	88 303	98,3%	13,1%
Waste Water Management	21 938	10 447	2 865	13,1%	5 964	27,2%	308	2,9%	-	-	9 137	87,5%	6 882	109,6%	(100,0%)
Waste Management	3 000	2 058	2 058	68,6%	-	-	-	-	-	-	2 058	100,0%	1 568	100,0%	(100,0%)
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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**1 512 521**	**1 525 997**	**1 394 743**	**92,2%**	**1 383 849**	**91,5%**	**1 554 961**	**101,9%**	**725 500**	**47,5%**	**5 059 054**	**331,5%**	**1 020 433**	**236,7%**	**(28,9%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	130 850	117 850	31 720	24,2%	34 776	26,6%	34 515	29,3%	36 574	31,0%	137 585	116,7%	35 233	119,9%	3,8%
Other revenue	114 161	168 640	845 097	740,3%	950 858	832,9%	1 211 916	718,6%	685 677	406,6%	3 693 548	2 190,2%	978 854	1 536,4%	(30,0%)
Transfers and Subsidies - Operational	745 698	748 716	302 488	40,6%	242 043	32,5%	201 496	26,9%	2 689	,4%	748 716	100,0%	-	100,0%	(100,0%)
Transfers and Subsidies - Capital	494 252	463 231	209 619	42,4%	152 489	30,9%	103 691	22,4%	(2 568)	(,6%)	463 231	100,0%	-	100,0%	(100,0%)
Interest	27 560	27 560	5 819	21,1%	3 683	13,4%	3 343	12,1%	3 129	11,4%	15 974	58,0%	6 346	99,7%	(50,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 046 042)**	**(1 109 186)**	**(395 015)**	**37,8%**	**(474 604)**	**45,4%**	**(320 847)**	**28,9%**	**(438 703)**	**39,6%**	**(1 629 170)**	**146,9%**	**(490 724)**	**175,7%**	**(10,6%)**
Suppliers and employees	(1 040 842)	(1 103 936)	(395 015)	38,0%	(474 604)	45,6%	(320 847)	29,1%	(438 703)	39,7%	(1 629 170)	147,6%	(490 520)	176,7%	(10,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	(205)	100,0%	(100,0%)
Transfers and grants	(5 200)	(5 250)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	466 479	416 811	999 728	214,3%	909 245	194,9%	1 234 114	296,1%	286 797	68,8%	3 429 884	822,9%	529 709	379,9%	(45,9%)
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)	(438 287)	(108 118)	23,3%	(125 520)	27,0%	(96 597)	22,0%	(102 852)	23,5%	(433 087)	98,8%	(99 124)	98,5%	3,8%
Capital assets	(465 008)	(438 287)	(108 118)	23,3%	(125 520)	27,0%	(96 597)	22,0%	(102 852)	23,5%	(433 087)	98,8%	(99 124)	98,5%	3,8%
Net Cash from/(used) Investing Activities	(465 008)	(438 287)	(108 118)	23,3%	(125 520)	27,0%	(96 597)	22,0%	(102 852)	23,5%	(433 087)	98,8%	(99 189)	98,5%	3,7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	(3 239)	100,0%	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(3 239)	100,0%	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	(3 239)	100,0%	(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%)	183 946	(856,5%)	2 996 797	(13 954,1%)	427 281	(26 152,6%)	(56,9%)
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%	2 949 012	2 165,8%	136 161	100,0%	935 002	87,9%	215,4%
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%	3 132 958	2 731,8%	3 132 958	2 731,8%	1 362 283	916,2%	130,0%

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	6 281	8,4%	3 050	4,1%	1 589	2,1%	63 592	85,3%	74 513	56,4%	3 253	4,4%	40 320	54,1%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	930	4,3%	563	2,6%	443	2,0%	19 724	91,1%	21 661	16,4%	-	-	11 420	52,7%
Receivables from Exchange Transactions - Waste Management	2 853	45,5%	294	4,7%	110	1,8%	3 016	48,1%	6 272	4,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	390	1,8%	385	1,8%	374	1,7%	20 849	94,8%	21 997	16,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	164	2,1%	139	1,8%	196	2,6%	7 167	93,5%	7 666	5,8%	-	-	3 926	51,2%
Total By Income Source	**10 618**	**8,0%**	**4 432**	**3,4%**	**2 711**	**2,1%**	**114 348**	**86,6%**	**132 109**	**100,0%**	**3 253**	**2,5%**	**55 665**	**42,1%**
Debtors Age Analysis By Customer Group														
Organs of State	3 318	20,6%	1 707	10,6%	639	4,0%	10 412	64,8%	16 075	12,2%	-	-	5 482	34,1%
Commercial	4 246	22,5%	783	4,1%	481	2,5%	13 386	70,8%	18 896	14,3%	-	-	7 876	41,7%
Households	3 044	3,2%	1 931	2,0%	1 590	1,6%	89 967	93,2%	96 531	73,1%	3 253	3,4%	42 308	43,8%
Other	11	1,8%	10	1,7%	2	,4%	584	96,2%	607	,5%	-	-	-	-
Total By Customer Group	**10 618**	**8,0%**	**4 432**	**3,4%**	**2 711**	**2,1%**	**114 348**	**86,6%**	**132 109**	**100,0%**	**3 253**	**2,5%**	**55 665**	**42,1%**

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	13 263	100,0%	-	-	-	-	-	-	13 263	83,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 469	95,3%	-	-	-	-	123	4,7%	2 592	16,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 733**	**99,2%**	**-**	**-**	**-**	**-**	**123**	**,8%**	**15 856**	**100,0%**

Contact Details

Municipal Manager	Mr Philemon Phillani 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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**37 119**	**8,4%**	**422 573**	**95,6%**	**50 824**	**99,7%**	**(27,0%)**
Exchange Revenue															
Service charges - Electricity	72 341	72 341	19 657	27,2%	15 163	21,0%	13 682	18,9%	15 294	21,1%	63 795	88,2%	16 282	108,7%	(6,1%)
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%	3 194	22,6%	12 997	92,1%	3 075	112,1%	3,9%
Sale of Goods and Rendering of Services	9 474	2 755	1 725	18,2%	185	2,0%	(1 248)	(45,3%)	1 511	54,8%	2 173	78,9%	12 524	104,2%	(87,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	963	1 500	354	36,7%	251	26,1%	379	25,3%	386	25,7%	1 370	91,3%	360	135,9%	7,3%
Interest earned from Current and Non Current Assets	28 000	28 000	839	3,0%	2 159	7,7%	9 051	32,3%	5 996	21,4%	18 045	64,4%	5 861	114,4%	2,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	374	724	141	37,8%	204	54,5%	124	17,1%	133	18,3%	602	83,1%	68	118,7%	94,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	(8)	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 200	1 750	103	8,6%	446	37,2%	1 178	67,3%	(97)	(5,6%)	1 630	93,2%	393	97,7%	(124,8%)
Non-Exchange Revenue															
Property rates	62 237	62 237	37 452	60,2%	9 325	15,0%	9 929	16,0%	6 772	10,9%	63 478	102,0%	6 413	79,8%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 310	1 310	21	1,6%	22	1,7%	24	1,8%	866	66,1%	932	71,2%	1 339	117,6%	(35,3%)
Licences or permits	957	957	191	19,9%	310	32,4%	254	26,6%	214	22,4%	969	101,3%	267	132,6%	(19,9%)
Transfer and subsidies - Operational	253 163	253 163	103 978	41,1%	135 455	53,5%	11 655	4,6%	1 924	,8%	253 011	99,9%	3 466	99,9%	(44,5%)
Interest	2 976	3 308	801	26,9%	925	31,1%	918	27,7%	926	28,0%	3 570	107,9%	784	87,8%	18,1%
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%**	**88 044**	**19,1%**	**402 114**	**87,1%**	**114 305**	**90,3%**	**(23,0%)**
Employee related costs	152 543	152 543	32 633	21,4%	37 025	24,3%	40 605	26,6%	40 058	26,3%	150 320	98,5%	33 790	89,5%	18,5%
Remuneration of councillors	16 388	16 388	3 620	22,1%	4 247	25,9%	3 634	22,2%	3 724	22,7%	15 225	92,9%	3 641	97,8%	2,3%
Bulk purchases - electricity	57 866	57 866	13 013	22,5%	18 590	32,1%	8 661	15,0%	13 682	23,6%	53 945	93,2%	13 271	100,2%	3,1%
Inventory consumed	4 533	5 634	517	11,4%	2 082	45,9%	1 162	20,6%	1 782	31,6%	5 542	98,4%	4 689	184,9%	(62,0%)
Debt impairment	30 261	30 261	-	-	15 130	50,0%	-	-	(15 130)	(50,0%)	-	-	-	50,0%	(100,0%)
Depreciation and amortisation	37 856	37 856	8 708	23,0%	8 838	23,3%	8 828	23,3%	6 016	15,9%	32 390	85,6%	5 695	86,3%	5,6%
Interest	3 300	3 300	18	,5%	0	-	-	-	-	-	18	,5%	103	4,1%	(100,0%)
Contracted services	79 270	84 257	14 627	18,5%	22 720	28,7%	17 199	20,4%	27 273	32,4%	81 819	97,1%	36 281	98,7%	(24,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 261	6 261	-	-	3 130	50,0%	-	-	(8 161)	(130,4%)	(5 031)	(80,4%)	-	50,0%	(100,0%)
Operational costs	54 755	66 735	12 696	23,2%	21 798	39,8%	14 591	21,9%	18 538	27,8%	67 623	101,3%	17 747	106,1%	4,5%
Losses on disposal of Assets	-	600	-	-	-	-	-	-	233	38,9%	233	38,9%	(1 043)	(69,5%)	(122,4%)
Other Losses	-	-	-	-	-	-	-	-	30	-	30	-	130	-	(76,7%)
Surplus/(Deficit)	**4 070**	**(19 550)**	**82 704**	**-**	**34 206**	**-**	**(45 526)**	**-**	**(50 925)**	**-**	**20 459**	**-**	**(63 481)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	39 760	47 421	5 083	12,8%	12 262	30,8%	8 947	18,9%	19 274	40,6%	45 565	96,1%	13 227	83,3%	45,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 830**	**27 872**	**87 787**		**46 467**		**(36 578)**		**(31 652)**		**66 025**		**(50 254)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**43 830**	**27 872**	**87 787**		**46 467**		**(36 578)**		**(31 652)**		**66 025**		**(50 254)**		
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)**		**(31 652)**		**66 025**		**(50 254)**		
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)**		**(31 652)**		**66 025**		**(50 254)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**33 428**	**24,6%**	**116 185**	**85,5%**	**56 700**	**92,5%**	**(41,0%)**
National Government	33 963	40 614	5 437	16,0%	(221 749)	(652,9%)	239 373	589,4%	13 412	33,0%	36 473	89,8%	13 259	96,7%	1,2%
Provincial Government	739	705	-	-	(687)	(93,0%)	989	140,4%	288	40,8%	590	83,7%	488	109,5%	(41,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 702**	**41 319**	**5 437**	**15,7%**	**(222 437)**	**(641,0%)**	**240 363**	**581,7%**	**13 700**	**33,2%**	**37 062**	**89,7%**	**13 747**	**96,8%**	**(,3%)**
Borrowing	-	-	-	-	(3 881)	-	3 881	-	-	-	-	-	-	-	-
Internally generated funds	92 898	94 496	1 740	1,9%	(260 488)	(280,4%)	318 143	336,7%	19 728	20,9%	79 123	83,7%	42 954	89,9%	(54,1%)
Capital Expenditure Functional	**127 600**	**135 814**	**7 177**	**5,6%**	**(486 806)**	**(381,5%)**	**562 386**	**414,1%**	**33 428**	**24,6%**	**116 185**	**85,5%**	**56 700**	**92,5%**	**(41,0%)**
Municipal governance and administration	**14 426**	**25 047**	**226**	**1,6%**	**(144 036)**	**(998,4%)**	**159 511**	**636,8%**	**7 404**	**29,6%**	**23 104**	**92,2%**	**8 973**	**89,9%**	**(17,5%)**
Executive and Council	5 870	11 431	3 015	51,4%	22	,4%	4 711	41,2%	4 722	41,3%	12 470	109,1%	1 723	102,8%	174,0%
Finance and administration	8 557	13 616	(2 789)	(32,6%)	(144 058)	(1 683,6%)	154 799	1 136,9%	2 682	19,7%	10 635	78,1%	7 249	88,5%	(63,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 522**	**18 385**	**241**	**1,6%**	**(119 335)**	**(768,8%)**	**123 363**	**671,0%**	**6 825**	**37,1%**	**11 093**	**60,3%**	**2 205**	**43,6%**	**209,5%**
Community and Social Services	4 457	4 107	241	5,4%	(111 850)	(2 509,8%)	112 922	2 749,5%	1 888	46,0%	3 202	78,0%	843	87,4%	124,0%
Sport And Recreation	10 127	13 426	-	-	(7 485)	(73,9%)	10 396	77,4%	4 088	30,4%	6 998	52,1%	1 362	38,1%	200,1%
Public Safety	939	852	-	-	-	-	44	5,2%	849	99,6%	893	104,8%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**91 726**	**88 071**	**5 695**	**6,2%**	**(185 029)**	**(201,7%)**	**239 821**	**272,3%**	**18 816**	**21,4%**	**79 302**	**90,0%**	**44 580**	**100,3%**	**(57,8%)**
Planning and Development	12 191	11 215	334	2,7%	(33 177)	(272,1%)	36 223	323,0%	3 893	34,7%	7 273	64,8%	6 008	82,7%	(35,2%)
Road Transport	79 535	76 856	5 361	6,7%	(151 852)	(190,9%)	203 598	264,9%	14 923	19,4%	72 030	93,7%	38 571	104,5%	(61,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 926**	**4 312**	**1 016**	**17,1%**	**(38 406)**	**(648,1%)**	**39 692**	**920,6%**	**384**	**8,9%**	**2 686**	**62,3%**	**943**	**100,3%**	**(59,3%)**
Energy sources	3 752	2 178	470	12,5%	(33 686)	(897,9%)	33 958	1 559,3%	384	17,6%	1 126	51,7%	163	51,4%	135,6%
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%	780	146,8%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**441 720**	**464 689**	**164 138**	**37,2%**	**(1 782 275)**	**(403,5%)**	**2 126 277**	**457,6%**	**52 486**	**11,3%**	**560 626**	**120,6%**	**279 827**	**217,7%**	**(81,2%)**
Property rates	31 118	31 118	21 033	67,6%	(62 431)	(200,6%)	83 806	269,3%	20 813	66,9%	63 221	203,2%	15 317	127,0%	35,9%
Service charges	75 777	75 777	20 577	27,2%	(34 750)	(45,9%)	69 865	92,2%	11 319	14,9%	67 011	88,4%	13 803	130,1%	(18,0%)
Other revenue	4 674	24 811	2 234	47,8%	(20 586)	(440,4%)	22 246	89,7%	2 701	10,9%	6 595	26,6%	14 612	80,7%	(81,5%)
Transfers and Subsidies - Operational	262 390	254 663	103 749	39,5%	(1 280 868)	(488,2%)	1 672 607	656,8%	1 000	,4%	496 489	195,0%	212 731	293,6%	(99,5%)
Transfers and Subsidies - Capital	39 760	50 319	13 601	34,2%	(371 952)	(935,5%)	249 744	496,3%	8 133	16,2%	(100 474)	(199,7%)	15 000	131,6%	(45,8%)
Interest	28 000	28 000	2 943	10,5%	(11 689)	(41,7%)	28 009	100,0%	8 521	30,4%	27 784	99,2%	8 364	125,7%	1,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(395 680)**	**(422 028)**	**(105 044)**	**26,5%**	**322 725**	**(81,6%)**	**(564 400)**	**133,7%**	**(122 279)**	**29,0%**	**(468 997)**	**111,1%**	**(139 412)**	**95,9%**	**(12,3%)**
Suppliers and employees	(392 380)	(418 728)	(105 044)	26,8%	322 725	(82,2%)	(564 400)	134,8%	(122 279)	29,2%	(468 997)	112,0%	(139 412)	96,7%	(12,3%)
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%	(69 793)	(163,6%)	91 630	214,8%	140 415	921,1%	(149,7%)
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	(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	-	55	-	210	-	36	-	53,0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	80	-	(274)	-	349	-	55	-	210	-	36	-	53,0%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	80	-	(274)	-	349	-	55	-	210	-	36	-	53,0%
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%)	(69 738)	61,4%	91 839	(80,9%)	140 451	(656,0%)	(149,7%)
Cash/cash equivalents at the year begin:	183 424	208 808	-	-	59 174	32,3%	(1 059 800)	(507,5%)	161 577	77,4%	-	-	983 522	99,7%	(83,6%)
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%	91 839	96,4%	91 839	96,4%	1 123 973	699,5%	(91,8%)

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	1 138	22,9%	22	,4%	168	3,4%	3 647	73,3%	4 975	1,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2 407)	(1,8%)	47	-	1 586	1,2%	134 933	100,6%	134 159	52,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(567)	(,8%)	1	-	988	1,4%	71 077	99,4%	71 498	27,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(67)	289,9%	(12)	51,8%	(57)	246,6%	113	(488,4%)	(23)	-	-	-	-	-
Interest on Arrear Debtor Accounts	(2 507)	(6,9%)	0	-	434	1,2%	38 553	105,7%	36 480	14,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 540	44,8%	(4)	-	(3)	-	5 607	55,3%	10 140	3,9%	-	-	-	-
Total By Income Source	**130**	**,1%**	**54**	**-**	**3 115**	**1,2%**	**253 930**	**98,7%**	**257 229**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	339	,7%	(0)	-	262	,5%	48 166	98,8%	48 766	19,0%	-	-	-	-
Commercial	5 642	13,2%	(8)	-	675	1,6%	36 309	85,2%	42 618	16,6%	-	-	-	-
Households	(6 148)	(3,9%)	62	-	2 045	1,3%	162 258	102,6%	158 218	61,5%	-	-	-	-
Other	297	3,9%	-	-	133	1,7%	7 197	94,4%	7 626	3,0%	-	-	-	-
Total By Customer Group	**130**	**,1%**	**54**	**-**	**3 115**	**1,2%**	**253 930**	**98,7%**	**257 229**	**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	-	-	91	100,0%	-	-	-	-	91	,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 284	100,0%	-	-	-	-	-	-	9 284	57,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 707	99,8%	-	-	14	,2%	-	-	6 721	41,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 992**	**99,4%**	**91**	**,6%**	**14**	**,1%**	**-**	**-**	**16 096**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**638 923**	**23,0%**	**2 653 336**	**95,6%**	**626 999**	**94,9%**	**1,9%**
Exchange Revenue															
Service charges - Electricity	1 398 776	1 385 636	264 295	18,9%	321 814	23,0%	342 362	24,7%	338 827	24,5%	1 267 299	91,5%	307 895	90,6%	10,0%
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%	27 506	26,7%	109 363	106,1%	25 469	100,5%	8,0%
Sale of Goods and Rendering of Services	37 376	35 726	5 936	15,9%	8 385	22,4%	6 135	17,2%	7 291	20,4%	27 747	77,7%	5 652	62,4%	29,0%
Agency services	14 689	13 289	2 968	20,2%	2 982	20,3%	3 315	24,9%	3 022	22,7%	12 288	92,5%	3 485	89,4%	(13,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 000	11 000	2 539	23,1%	2 791	25,4%	2 737	24,9%	2 815	25,6%	10 881	98,9%	2 435	73,0%	15,6%
Interest earned from Current and Non Current Assets	54 423	82 461	18 945	34,8%	22 205	40,8%	20 015	24,3%	23 912	29,0%	85 077	103,2%	35 977	102,8%	(33,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 028	3 420	846	27,9%	758	25,0%	679	19,9%	358	10,5%	2 641	77,2%	293	70,2%	22,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	22 090	36 814	3 211	14,5%	12 464	56,4%	17 929	48,7%	17 591	47,8%	51 196	139,1%	32 781	175,4%	(46,3%)
Non-Exchange Revenue															
Property rates	731 912	746 798	147 594	20,2%	198 880	27,2%	199 248	26,7%	198 610	26,6%	744 332	99,7%	186 678	99,0%	6,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 515	40 950	15 239	45,5%	9 638	28,8%	(275)	(,7%)	8 447	20,6%	33 049	80,7%	1 867	79,8%	352,5%
Licences or permits	976	1 501	186	19,1%	541	55,4%	194	12,9%	176	11,7%	1 097	73,1%	233	94,9%	(24,6%)
Transfer and subsidies - Operational	300 343	303 883	119 572	39,8%	96 361	32,1%	75 764	24,9%	8 125	2,7%	299 822	98,7%	17 405	100,1%	(53,3%)
Interest	-	6 191	-	-	(0)	-	4 693	75,8%	2 244	36,2%	6 936	112,0%	-	-	(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%	6 831	136,6%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 716 137**	**2 985 821**	**624 736**	**23,0%**	**678 520**	**25,0%**	**618 466**	**20,7%**	**674 559**	**22,6%**	**2 596 281**	**87,0%**	**601 166**	**88,2%**	**12,2%**
Employee related costs	597 944	607 520	134 486	22,5%	146 652	24,5%	152 518	25,1%	149 308	24,6%	582 963	96,0%	137 013	96,1%	9,0%
Remuneration of councillors	37 823	31 734	7 086	18,7%	7 489	19,8%	8 721	27,5%	7 632	24,1%	30 929	97,5%	7 430	86,7%	2,7%
Bulk purchases - electricity	1 238 436	1 449 436	328 743	26,5%	311 760	25,2%	316 696	21,8%	320 821	22,1%	1 278 019	88,2%	274 867	92,0%	16,7%
Inventory consumed	26 357	27 590	7 216	27,4%	6 646	25,2%	3 203	11,6%	4 997	18,1%	22 062	80,0%	5 753	78,4%	(13,1%)
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%	28 818	16,9%	128 720	75,3%	29 755	72,1%	(3,1%)
Interest	15 989	15 989	238	1,5%	7 846	49,1%	169	1,1%	7 343	45,9%	15 596	97,5%	7 966	95,2%	(7,8%)
Contracted services	400 317	436 966	83 545	20,9%	116 785	29,2%	72 776	16,7%	112 088	25,7%	385 194	88,2%	101 539	87,6%	10,4%
Transfers and subsidies	27 351	20 093	2 965	10,8%	3 639	13,3%	2 790	13,9%	2 503	12,5%	11 897	59,2%	4 148	57,6%	(39,7%)
Irrecoverable debts written off	2 840	5 096	813	28,6%	749	26,4%	735	14,4%	2 599	51,0%	4 896	96,1%	4 388	176,5%	(40,8%)
Operational costs	147 967	163 412	25 187	17,0%	43 716	29,5%	28 653	17,5%	38 450	23,5%	136 006	83,2%	28 250	82,4%	36,1%
Losses on disposal of Assets	8 250	8 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	14 127	21 000	-	-	-	-	-	-	-	-	-	-	59	,4%	(100,0%)
Surplus/(Deficit)	**64**	**(210 079)**	**(15 733)**	**-**	**24 803**	**-**	**83 620**	**-**	**(35 636)**	**-**	**57 055**	**-**	**25 834**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	79 300	429 142	76 106	96,0%	104 727	132,1%	30 389	7,1%	73 079	17,0%	284 300	66,2%	156 479	50,9%	(53,3%)
Transfers and subsidies - capital (in-kind)	-	-	225	-	-	-	(225)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**79 364**	**219 063**	**60 598**		**129 530**		**113 784**		**37 443**		**341 355**		**182 313**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**79 364**	**219 063**	**60 598**		**129 530**		**113 784**		**37 443**		**341 355**		**182 313**		
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**		**37 443**		**341 355**		**182 313**		
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**		**37 443**		**341 355**		**182 313**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**92 634**	**15,0%**	**419 866**	**68,1%**	**184 123**	**59,4%**	**(49,7%)**
National Government	66 126	369 988	74 825	113,2%	103 600	156,7%	30 278	8,2%	38 482	10,4%	247 186	66,8%	140 223	55,3%	(72,6%)
Provincial Government	3 255	3 380	2	,1%	-	-	117	3,4%	592	17,5%	711	21,0%	-	,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agc	-	276	-	-	-	-	-	-	19	7,0%	19	7,0%	224	44,8%	(91,4%)
Transfers recognised - capital	**69 381**	**373 644**	**74 827**	**107,8%**	**103 600**	**149,3%**	**30 395**	**8,1%**	**39 094**	**10,5%**	**247 915**	**66,4%**	**140 447**	**55,1%**	**(72,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	1 305	13,1%	(100,0%)
Internally generated funds	259 192	242 796	26 078	10,1%	75 686	29,2%	16 645	6,9%	53 540	22,1%	171 950	70,8%	42 371	78,6%	26,4%
Capital Expenditure Functional	**328 573**	**616 440**	**100 905**	**30,7%**	**179 286**	**54,6%**	**47 160**	**7,7%**	**92 514**	**15,0%**	**419 866**	**68,1%**	**184 123**	**59,4%**	**(49,8%)**
Municipal governance and administration	**44 051**	**37 100**	**1 749**	**4,0%**	**11 882**	**27,0%**	**5 498**	**14,8%**	**8 302**	**22,4%**	**27 431**	**73,9%**	**4 083**	**77,5%**	**103,3%**
Executive and Council	24 296	24 335	1 202	4,9%	8 597	35,4%	3 789	15,6%	6 223	25,6%	19 811	81,4%	1 381	61,3%	350,6%
Finance and administration	19 755	12 765	547	2,8%	3 286	16,6%	1 708	13,4%	2 079	16,3%	7 620	59,7%	2 702	87,2%	(23,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**50 277**	**48 437**	**1 901**	**3,8%**	**16 486**	**32,8%**	**2 539**	**5,2%**	**5 429**	**11,2%**	**26 355**	**54,4%**	**8 998**	**71,9%**	**(39,7%)**
Community and Social Services	10 311	6 551	1 254	12,2%	1 830	17,7%	570	8,7%	630	9,6%	4 284	65,4%	2 112	69,9%	(70,2%)
Sport And Recreation	17 486	15 108	489	2,8%	2 223	12,7%	471	3,1%	1 379	9,1%	4 562	30,2%	4 686	78,2%	(70,6%)
Public Safety	13 680	13 639	156	1,1%	11 836	86,5%	3	-	581	4,3%	12 575	92,2%	2 200	90,0%	(73,6%)
Housing	8 800	13 139	2	-	597	6,8%	1 495	11,4%	2 840	21,6%	4 934	37,5%	-	,2%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**106 037**	**386 142**	**69 039**	**65,1%**	**102 507**	**96,7%**	**27 538**	**7,1%**	**48 821**	**12,6%**	**247 905**	**64,2%**	**134 563**	**54,5%**	**(63,7%)**
Planning and Development	14 933	10 385	-	-	31	,2%	1 403	13,5%	2 739	26,4%	4 173	40,2%	1 928	72,2%	42,0%
Road Transport	91 104	375 757	69 039	75,8%	102 475	112,5%	26 135	7,0%	46 082	12,3%	243 731	64,9%	132 635	54,4%	(65,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**128 207**	**144 761**	**28 216**	**22,0%**	**48 411**	**37,8%**	**11 586**	**8,0%**	**29 962**	**20,7%**	**118 176**	**81,6%**	**36 479**	**78,9%**	**(17,9%)**
Energy sources	125 522	143 222	28 216	22,5%	47 574	37,9%	11 586	8,1%	29 943	20,9%	117 319	81,9%	36 255	78,3%	(17,4%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 685	1 539	-	-	837	31,2%	-	-	19	1,3%	857	55,7%	224	95,1%	(91,4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**774 535**	**27,3%**	**3 145 335**	**110,7%**	**712 459**	**82,9%**	**8,7%**
Property rates	680 882	691 503	134 267	19,7%	195 159	28,7%	215 870	31,2%	212 100	30,7%	757 396	109,5%	197 568	104,3%	7,4%
Service charges	1 480 829	1 456 044	407 975	27,6%	418 042	28,2%	406 935	27,9%	458 929	31,5%	1 691 880	116,2%	406 476	104,2%	12,9%
Other revenue	187 919	245 909	68 451	36,4%	61 920	33,0%	49 849	20,3%	59 591	24,2%	239 812	97,5%	74 463	91,6%	(20,0%)
Transfers and Subsidies - Operational	304 077	298 618	119 062	39,2%	103 946	34,2%	72 192	24,2%	1 519	,5%	296 719	99,4%	459	100,5%	231,0%
Transfers and Subsidies - Capital	76 145	67 155	17 410	22,9%	25 492	33,5%	8 923	13,3%	15 296	22,8%	67 121	99,9%	-	11,9%	(100,0%)
Interest	54 423	82 461	22 631	41,6%	21 369	39,3%	21 307	25,8%	27 101	32,9%	92 408	112,1%	33 493	102,9%	(19,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 495 114)**	**(2 706 190)**	**(286 317)**	**11,5%**	**(539 633)**	**21,6%**	**(472 220)**	**17,4%**	**(543 317)**	**20,1%**	**(1 841 487)**	**68,0%**	**(59 382)**	**67,7%**	**815,0%**
Suppliers and employees	(2 461 774)	(2 671 843)	(286 078)	11,6%	(531 787)	21,6%	(472 051)	17,7%	(535 974)	20,1%	(1 825 891)	68,3%	(51 416)	67,9%	942,4%
Finance charges	(15 989)	(15 989)	(238)	1,5%	(7 846)	49,1%	(169)	1,1%	(7 343)	45,9%	(15 596)	97,5%	(7 966)	95,2%	(7,8%)
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%**	**231 218**	**170,6%**	**1 303 848**	**962,3%**	**653 077**	**112,7%**	**(64,6%)**
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%**	**(103 427)**	**17,6%**	**(475 907)**	**80,9%**	**(194 401)**	**70,9%**	**(46,8%)**
Capital assets	(328 573)	(588 296)	(125 147)	38,1%	(199 302)	60,7%	(48 032)	8,2%	(103 427)	17,6%	(475 907)	80,9%	(194 401)	70,9%	(46,8%)
Net Cash from/(used) Investing Activities	**(328 573)**	**(588 296)**	**(125 147)**	**38,1%**	**(199 302)**	**60,7%**	**(48 032)**	**8,2%**	**(103 427)**	**17,6%**	**(475 907)**	**80,9%**	**(194 401)**	**70,9%**	**(46,8%)**
Cash Flow from Financing Activities															
Receipts	**333**	**333**	**7**	**2,0%**	**21**	**6,2%**	**10**	**3,1%**	**17**	**5,0%**	**55**	**16,4%**	**(12)**	**,2%**	**(240,4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	333	333	7	2,0%	21	6,2%	10	3,1%	17	5,0%	55	16,4%	(12)	7,8%	(240,4%)
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%)**	**17**	**(,1%)**	**55**	**(,4%)**	**(12)**	**(1,3%)**	**(240,4%)**
Net Increase/(Decrease) in cash held	**(51 909)**	**(465 293)**	**358 340**	**(690,3%)**	**87 013**	**(167,6%)**	**254 835**	**(54,8%)**	**127 808**	**(27,5%)**	**827 996**	**(178,0%)**	**458 664**	**326,7%**	**(72,1%)**
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%	2 135 917	148,8%	1 437 299	100,1%	2 064 906	229,4%	3,4%
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%**	**2 263 725**	**233,3%**	**2 263 725**	**233,3%**	**2 523 570**	**247,0%**	**(10,3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	45 148	35,5%	10 170	8,0%	6 619	5,2%	65 410	51,4%	127 347	25,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 457	14,0%	11 845	5,5%	9 170	4,2%	165 353	76,3%	216 824	43,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 913	16,2%	1 571	5,2%	1 209	4,0%	22 699	74,7%	30 392	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	1,1%	26	,9%	24	,9%	2 778	97,1%	2 860	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	3 451	4,7%	2 272	3,1%	2 137	2,9%	65 584	89,3%	73 444	14,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 699	22,6%	256	,5%	86	,2%	39 827	76,8%	51 869	10,3%	-	-	-	-
Total By Income Source	**95 699**	**19,0%**	**26 140**	**5,2%**	**19 244**	**3,8%**	**361 652**	**71,9%**	**502 736**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 563	7,6%	831	2,5%	367	1,1%	30 081	88,9%	33 842	6,7%	-	-	-	-
Commercial	39 808	26,8%	6 328	4,3%	5 587	3,8%	97 036	65,2%	148 758	29,6%	-	-	-	-
Households	53 329	16,7%	18 982	5,9%	13 290	4,2%	234 535	73,3%	320 136	63,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**95 699**	**19,0%**	**26 140**	**5,2%**	**19 244**	**3,8%**	**361 652**	**71,9%**	**502 736**	**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	,3%
Pensions / Retirement deductions	579	80,5%	13	1,8%	34	4,7%	93	13,0%	720	4,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 963	85,2%	280	2,0%	630	4,5%	1 170	8,3%	14 044	94,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 543**	**84,7%**	**293**	**2,0%**	**663**	**4,5%**	**1 303**	**8,8%**	**14 802**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**262 111**	**264 500**	**110 796**	**42,3%**	**79 662**	**30,4%**	**58 200**	**22,0%**	**8 667**	**3,3%**	**257 325**	**97,3%**	**16 889**	**98,5%**	**(48,7%)**
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%	162	24,9%	651	99,9%	152	100,5%	6,9%
Sale of Goods and Rendering of Services	11 763	13 171	10	,1%	5 152	43,8%	2 946	22,4%	3 060	23,2%	11 168	84,8%	11 860	81,8%	(74,2%)
Agency services	200	210	32	15,9%	76	38,2%	38	18,0%	33	15,8%	179	85,4%	26	97,0%	28,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(557)	-	(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%	2 302	19,2%	8 434	70,3%	1 761	85,2%	30,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	765	630	154	20,2%	156	20,4%	160	25,4%	164	26,1%	634	100,7%	126	93,6%	30,0%
Licence and permits	20	45	2	8,0%	18	89,9%	20	44,2%	15	32,4%	54	120,2%	6	190,4%	149,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 650	2 800	149	9,0%	134	8,1%	1 373	49,0%	158	5,6%	1 814	64,8%	1 484	106,4%	(89,4%)
Non-Exchange Revenue															
Property rates	22 472	22 367	17 885	79,6%	1 744	7,8%	0	-	2 132	9,5%	21 761	97,3%	835	99,8%	155,3%
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%	330	,2%	211 327	100,0%	350	100,0%	(5,7%)
Interest	1 200	1 298	333	27,8%	300	25,0%	359	27,6%	310	23,9%	1 302	100,3%	845	106,7%	(63,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**261 561**	**264 432**	**62 825**	**24,0%**	**73 164**	**28,0%**	**62 142**	**23,5%**	**60 950**	**23,0%**	**259 080**	**98,0%**	**59 048**	**98,6%**	**3,2%**
Employee related costs	88 862	87 546	19 387	21,8%	24 603	27,7%	20 665	23,6%	20 969	24,0%	85 625	97,8%	18 696	98,8%	12,2%
Remuneration of councillors	15 934	16 761	3 842	24,1%	4 492	28,2%	3 976	23,7%	3 966	23,7%	16 276	97,1%	3 849	99,9%	3,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 820	1 777	167	9,2%	444	24,4%	270	15,2%	713	40,1%	1 594	89,7%	585	102,7%	22,0%
Debt impairment	900	2 595	2 611	290,2%	(266)	(29,6%)	333	12,8%	(2 253)	(86,8%)	425	16,4%	1 800	1 832,0%	(225,2%)
Depreciation and amortisation	29 300	29 300	8 286	28,3%	8 090	27,6%	8 013	27,3%	5 603	19,1%	29 991	102,4%	5 800	109,0%	(3,4%)
Interest	-	-	0	-	0	-	0	-	-	-	1	-	1	-	(100,0%)
Contracted services	74 420	77 036	14 523	19,5%	23 703	31,9%	18 600	24,1%	13 055	16,9%	69 881	90,7%	20 206	91,7%	(35,4%)
Transfers and subsidies	3 800	4 760	1 617	42,5%	548	14,4%	1 691	35,5%	606	12,7%	4 461	93,7%	782	94,5%	(22,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	10 182	-	10 182	-	-	-	(100,0%)
Operational costs	46 524	44 657	12 392	26,6%	11 550	24,8%	8 594	19,2%	8 108	18,2%	40 644	91,0%	7 379	99,4%	9,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	(49)	-	(100,0%)
Surplus/(Deficit)	**550**	**68**	**47 971**	**-**	**6 499**	**-**	**(3 942)**	**-**	**(52 283)**	**-**	**(1 755)**	**-**	**(42 159)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	34 473	61 257	9 815	28,5%	14 325	41,6%	14 005	22,9%	17 794	29,0%	55 940	91,3%	12 738	96,2%	39,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 023**	**61 325**	**57 787**		**20 823**		**10 063**		**(34 488)**		**54 185**		**(29 421)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**35 023**	**61 325**	**57 787**		**20 823**		**10 063**		**(34 488)**		**54 185**		**(29 421)**		
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**		**(34 488)**		**54 185**		**(29 421)**		
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**		**(34 488)**		**54 185**		**(29 421)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**41 194**	**84 704**	**12 142**	**29,5%**	**25 346**	**61,5%**	**18 695**	**22,1%**	**19 774**	**23,3%**	**75 957**	**89,7%**	**23 723**	**83,2%**	**(16,6%)**
National Government	29 977	53 267	8 610	28,7%	12 673	42,3%	12 521	23,5%	14 776	27,7%	48 581	91,2%	8 433	96,5%	75,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	2 609	100,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 977**	**53 267**	**8 610**	**28,7%**	**12 673**	**42,3%**	**12 521**	**23,5%**	**14 776**	**27,7%**	**48 581**	**91,2%**	**11 041**	**96,7%**	**33,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 217	31 437	3 532	31,5%	12 673	113,0%	6 173	19,6%	4 998	15,9%	27 376	87,1%	12 681	74,6%	(60,6%)
Capital Expenditure Functional	**41 194**	**84 704**	**12 142**	**29,5%**	**25 346**	**61,5%**	**18 695**	**22,1%**	**19 774**	**23,3%**	**75 957**	**89,7%**	**23 723**	**83,2%**	**(16,6%)**
Municipal governance and administration	**3 704**	**4 749**	**-**	**-**	**638**	**17,2%**	**1 802**	**37,9%**	**1 075**	**22,6%**	**3 515**	**74,0%**	**1 770**	**93,3%**	**(39,2%)**
Executive and Council	435	1 087	-	-	96	22,0%	267	24,5%	22	2,0%	384	35,4%	99	96,3%	(77,7%)
Finance and administration	3 270	3 662	-	-	542	16,6%	1 535	41,9%	1 053	28,8%	3 131	85,5%	1 671	92,1%	(37,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 870**	**3 870**	**846**	**21,9%**	**2 110**	**54,5%**	**56**	**1,5%**	**266**	**6,9%**	**3 278**	**84,7%**	**3 577**	**100,2%**	**(92,6%)**
Community and Social Services	3 870	3 870	846	21,9%	2 110	54,5%	56	1,5%	266	6,9%	3 278	84,7%	3 577	100,2%	(92,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33 620**	**76 086**	**11 296**	**33,6%**	**22 598**	**67,2%**	**16 836**	**22,1%**	**18 433**	**24,2%**	**69 164**	**90,9%**	**18 377**	**81,1%**	**,3%**
Planning and Development	32 463	39 470	9 695	29,9%	17 275	53,2%	7 354	18,6%	4 058	10,3%	38 382	97,2%	6 118	97,0%	(33,7%)
Road Transport	1 157	36 616	1 601	138,4%	5 324	460,3%	9 482	25,9%	14 375	39,3%	30 782	84,1%	12 259	61,8%	17,3%
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		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**312 549**	**350 211**	**246 412**	**78,8%**	**255 059**	**81,6%**	**227 511**	**65,0%**	**78 699**	**22,5%**	**807 681**	**230,6%**	**82 328**	**125,4%**	**(4,4%)**
Property rates	19 101	19 012	2 241	11,7%	12 440	65,1%	1 103	5,8%	920	4,8%	16 703	87,9%	539	121,2%	70,7%
Service charges	607	554	72	11,9%	210	34,7%	190	34,4%	90	16,2%	563	101,5%	201	106,6%	(55,5%)
Other revenue	23 563	33 125	433	1,8%	5 658	24,0%	4 697	14,2%	3 751	11,3%	14 539	43,9%	13 831	46,6%	(72,9%)
Transfers and Subsidies - Operational	211 327	211 327	223 928	106,0%	221 177	104,7%	179 068	84,7%	71 637	33,9%	695 810	329,3%	65 997	181,8%	8,5%
Transfers and Subsidies - Capital	45 950	74 192	16 783	36,5%	13 789	30,0%	41 060	55,3%	-	-	71 632	96,5%	-	(,1%)	-
Interest	12 000	12 000	2 955	24,6%	1 785	14,9%	1 392	11,6%	2 302	19,2%	8 434	70,3%	1 761	65,2%	30,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(234 347)**	**(234 160)**	**(7)**	**-**	**(7)**	**-**	**(9)**	**-**	**(8)**	**-**	**(31)**	**-**	**(11)**	**-**	**(28,5%)**
Suppliers and employees	(230 547)	(229 400)	(7)	-	(7)	-	(9)	-	(8)	-	(31)	-	(11)	-	(28,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 800)	(4 760)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	78 202	116 050	246 405	315,1%	255 051	326,1%	227 502	196,0%	78 692	67,8%	807 650	695,9%	82 317	394,7%	(4,4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 373)	(97 410)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(47 373)	(97 410)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(47 373)	(97 410)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	18 641	246 405	799,3%	255 051	827,3%	227 502	1 220,5%	78 692	422,2%	807 650	4 332,8%	82 317	(2 421,2%)	(4,4%)
Cash/cash equivalents at the year begin:	59 140	71 397	47 300	80,0%	293 705	496,6%	548 756	768,6%	776 258	1 087,2%	47 300	66,2%	402 803	-	92,7%
Cash/cash equivalents at the year end:	89 969	90 037	293 705	326,5%	548 756	609,9%	776 258	862,2%	854 950	949,6%	854 950	949,6%	485 121	762,3%	76,2%

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	925	3,9%	(1)	-	378	1,6%	22 385	94,5%	23 687	73,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	103	23,1%	-	-	26	5,7%	317	71,1%	446	1,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(80)	(28,9%)	-	-	16	5,9%	341	123,0%	277	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	205	3,7%	-	-	100	1,8%	5 255	94,5%	5 560	17,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4)	(,2%)	(11)	(,5%)	(9)	(,4%)	2 108	101,1%	2 084	6,5%	-	-	-	-
Total By Income Source	1 149	3,6%	(12)	-	511	1,6%	30 406	94,9%	32 054	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	71	1,4%	-	-	20	,4%	4 846	98,2%	4 936	15,4%	-	-	-	-
Commercial	707	5,4%	(1)	-	284	2,2%	12 003	92,4%	12 994	40,5%	-	-	-	-
Households	47	1,9%	-	-	27	1,1%	2 430	97,1%	2 503	7,8%	-	-	-	-
Other	325	2,8%	(11)	(,1%)	180	1,6%	11 127	95,7%	11 621	36,3%	-	-	-	-
Total By Customer Group	1 149	3,6%	(12)	-	511	1,6%	30 406	94,9%	32 054	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	564	92,1%	(0)	-	-	-	48	7,9%	612	44,2%
Auditor-General	-	-	-	-	-	-	0	100,0%	0	-
Other	1 257	163,0%	(514)	(66,6%)	7	1,0%	20	2,6%	771	55,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 821	131,7%	(514)	(37,2%)	7	,5%	68	4,9%	1 383	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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**6 820**	**3,9%**	**173 784**	**99,8%**	**2 479**	**89,4%**	**175,1%**
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%	73	25,4%	289	100,8%	68	102,0%	7,8%
Sale of Goods and Rendering of Services	8 790	8 800	755	8,6%	4 515	51,4%	1 292	14,7%	2 307	26,2%	8 870	100,8%	-	85,9%	(100,0%)
Agency services	200	200	46	23,0%	46	23,0%	66	32,8%	46	23,0%	204	101,8%	32	86,1%	43,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35	-	2	5,6%	7	20,9%	9	-	12	-	30	-	11	164,4%	2,7%
Interest earned from Current and Non Current Assets	2 755	3 800	1 205	43,7%	987	35,8%	1 001	26,3%	2 040	53,7%	5 234	137,7%	586	94,5%	248,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	947	957	226	23,9%	240	25,4%	251	26,2%	315	32,9%	1 033	107,9%	225	86,7%	40,4%
Licence and permits	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	115	116	5	4,0%	8	7,2%	89	77,0%	5	4,3%	107	92,4%	43	53,8%	(88,6%)
Non-Exchange Revenue															
Property rates	33 454	33 454	30 107	90,0%	505	1,5%	447	1,3%	447	1,3%	31 507	94,2%	771	44,3%	(42,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	10	35	2	17,8%	20	199,9%	19	55,1%	13	37,6%	54	155,0%	2	257,0%	482,2%
Transfer and subsidies - Operational	126 108	126 108	52 715	41,8%	41 274	32,7%	30 816	24,4%	1 564	1,2%	126 369	100,2%	764	99,3%	104,8%
Interest	297	297	188	63,2%	(132)	(44,6%)	34	11,4%	36	12,1%	125	42,2%	(23)	18,5%	(257,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	(39)	-	(39)	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**168 545**	**171 025**	**33 652**	**20,0%**	**44 496**	**26,4%**	**34 480**	**20,2%**	**41 132**	**24,1%**	**153 761**	**89,9%**	**30 719**	**88,7%**	**33,9%**
Employee related costs	63 127	62 305	9 340	14,8%	15 387	24,4%	15 284	24,5%	14 507	23,3%	54 518	87,5%	13 204	100,0%	9,9%
Remuneration of councillors	9 877	10 444	1 588	16,1%	2 842	28,8%	2 442	23,4%	2 442	23,4%	9 312	89,2%	2 363	104,1%	3,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 090	1 078	305	28,0%	512	47,0%	180	16,6%	77	7,1%	1 074	99,6%	319	131,0%	(75,9%)
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%	9 049	39,3%	20 869	90,6%	2 617	44,2%	245,8%
Interest	10	400	-	-	0	,3%	-	-	-	-	0	-	-	94,0%	-
Contracted services	41 937	44 785	10 339	24,7%	12 888	30,7%	8 556	19,1%	7 681	17,2%	39 463	88,1%	7 567	90,5%	1,5%
Transfers and subsidies	3 220	2 649	721	22,4%	778	24,2%	419	15,8%	922	34,8%	2 841	107,2%	250	84,9%	269,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	24 160	24 238	6 777	28,1%	7 536	31,2%	4 916	20,3%	6 454	26,6%	25 684	106,0%	4 399	96,9%	46,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 455**	**3 030**	**51 670**	**-**	**3 047**	**-**	**(383)**	**-**	**(34 312)**	**-**	**20 023**	**-**	**(28 239)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	25 576	44 722	15 732	61,5%	7 373	28,8%	1 170	2,6%	14 144	31,6%	38 420	85,9%	5 464	76,9%	158,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 031**	**47 752**	**67 403**		**10 420**		**787**		**(20 168)**		**58 442**		**(22 775)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 031**	**47 752**	**67 403**		**10 420**		**787**		**(20 168)**		**58 442**		**(22 775)**		
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**		**(20 168)**		**58 442**		**(22 775)**		
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**		**(20 168)**		**58 442**		**(22 775)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**15 032**	**32,4%**	**38 364**	**82,8%**	**12 855**	**104,5%**	**16,9%**
National Government	22 240	38 746	13 876	62,4%	6 313	28,4%	805	2,1%	12 983	33,5%	33 976	87,7%	12 596	107,8%	3,1%
Provincial Government	-	-	-	-	12	-	19	-	6	-	37	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 240**	**38 746**	**13 876**	**62,4%**	**6 325**	**28,4%**	**824**	**2,1%**	**12 988**	**33,5%**	**34 013**	**87,8%**	**12 596**	**107,0%**	**3,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 570	7 591	1 247	79,5%	537	34,2%	523	6,9%	2 044	26,9%	4 352	57,3%	260	86,6%	687,4%
Capital Expenditure Functional	**23 810**	**46 337**	**15 123**	**63,5%**	**6 862**	**28,8%**	**1 347**	**2,9%**	**15 032**	**32,4%**	**38 364**	**82,8%**	**12 855**	**104,5%**	**16,9%**
Municipal governance and administration	**790**	**1 132**	**339**	**42,9%**	**549**	**69,5%**	**42**	**3,7%**	**(230)**	**(20,3%)**	**700**	**61,8%**	**42**	**94,0%**	**(646,6%)**
Executive and Council	120	160	-	-	-	-	80	49,9%	3	1,6%	82	51,5%	-	-	(100,0%)
Finance and administration	670	972	339	50,5%	549	81,9%	(38)	(3,9%)	(232)	(23,9%)	617	63,5%	42	93,4%	(652,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**350**	**120**	**909**	**259,7%**	**-**	**-**	**19**	**16,2%**	**53**	**44,2%**	**981**	**817,7%**	**412**	**116,7%**	**(87,1%)**
Community and Social Services	350	120	134	38,3%	-	-	19	16,2%	53	44,2%	206	172,1%	-	198,8%	(100,0%)
Sport And Recreation	-	-	775	-	-	-	-	-	-	-	775	-	412	116,1%	(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%**	**15 209**	**34,2%**	**36 187**	**81,4%**	**12 228**	**104,4%**	**24,4%**
Planning and Development	180	-	-	-	-	-	-	-	(27)	-	(27)	-	44	21,7%	(162,4%)
Road Transport	22 240	44 446	13 876	62,4%	6 313	28,4%	789	1,8%	15 236	34,3%	36 214	81,5%	12 184	106,7%	25,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**250**	**639**	**-**	**-**	**-**	**-**	**497**	**77,8%**	**-**	**-**	**497**	**77,8%**	**174**	**86,8%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	250	639	-	-	-	-	497	77,8%	-	-	497	77,8%	174	86,8%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**56 152**	**26,2%**	**447 118**	**208,8%**	**53 953**	**221,7%**	**4,1%**
Property rates	28 600	24 084	(7 341)	(25,7%)	20 798	72,7%	1 168	4,8%	12 373	51,4%	26 997	112,1%	11 489	98,0%	7,7%
Service charges	330	264	17	5,2%	95	28,8%	35	13,1%	86	32,5%	233	88,1%	73	127,3%	17,9%
Other revenue	13 810	20 815	5 199	37,6%	7 386	53,5%	4 655	22,4%	3 594	17,3%	20 834	100,1%	3 686	2 315,9%	(2,5%)
Transfers and Subsidies - Operational	136 259	126 188	127 260	93,4%	88 491	64,9%	81 804	64,8%	37 480	29,7%	335 035	265,5%	38 130	248,0%	(1,7%)
Transfers and Subsidies - Capital	25 576	38 954	21 598	84,4%	12 497	48,9%	23 859	61,2%	-	-	57 954	148,8%	-	129,0%	-
Interest	2 755	3 800	1 395	50,6%	912	33,1%	1 139	30,0%	2 619	68,9%	6 066	159,6%	575	73,1%	355,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(147 670)**	**(160 698)**	**(39 150)**	**26,5%**	**(49 276)**	**33,4%**	**(30 502)**	**19,0%**	**(34 299)**	**21,3%**	**(153 228)**	**95,4%**	**(30 801)**	**119,3%**	**11,4%**
Suppliers and employees	(147 660)	(160 688)	(39 150)	26,5%	(49 276)	33,4%	(30 502)	19,0%	(34 299)	21,3%	(153 228)	95,4%	(30 801)	119,3%	11,4%
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%**	**21 853**	**40,9%**	**293 891**	**550,3%**	**23 152**	**752,6%**	**(5,6%)**
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	**(27 382)**	**(53 287)**	**(13 849)**	**50,6%**	**(5 870)**	**21,4%**	**(726)**	**1,4%**	**(9 083)**	**17,0%**	**(29 527)**	**55,4%**	**(13 074)**	**77,1%**	**(30,5%)**
Capital assets	(27 382)	(53 287)	(13 849)	50,6%	(5 870)	21,4%	(726)	1,4%	(9 083)	17,0%	(29 527)	55,4%	(13 074)	77,1%	(30,5%)
Net Cash from/(used) Investing Activities	**(27 382)**	**(53 287)**	**(13 849)**	**50,6%**	**(5 870)**	**21,4%**	**(726)**	**1,4%**	**(9 083)**	**17,0%**	**(29 527)**	**55,4%**	**(13 074)**	**77,1%**	**(30,5%)**
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	**32 279**	**121**	**95 129**	**294,7%**	**75 033**	**232,5%**	**81 431**	**67 287,2%**	**12 770**	**10 552,0%**	**264 363**	**218 446,0%**	**10 078**	**(3 139,7%)**	**26,7%**
Cash/cash equivalents at the year begin:	19 832	40 569	-	-	95 129	479,7%	170 162	419,4%	251 593	620,2%	-	-	200 463	-	25,5%
Cash/cash equivalents at the year end:	**52 111**	**40 690**	**95 129**	**182,6%**	**170 162**	**326,5%**	**251 593**	**618,3%**	**264 363**	**649,7%**	**264 363**	**649,7%**	**210 542**	**1 928,1%**	**25,6%**

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	288	1,3%	-	-	143	,6%	22 401	98,1%	22 832	96,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	46	53,9%	-	-	19	21,9%	21	24,2%	86	,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	184	19,1%	65	6,7%	61	6,4%	654	67,8%	964	4,1%	-	-	-	-
Interest on Arrear Debtor Accounts	16	3,1%	-	-	16	3,0%	496	93,9%	528	2,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(387)	62,1%	4	(,6%)	(2)	,4%	(238)	38,2%	(624)	(2,6%)	-	-	-	-
Total By Income Source	**147**	**,6%**	**69**	**,3%**	**236**	**1,0%**	**23 335**	**98,1%**	**23 787**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(237)	(1,3%)	-	-	64	,4%	18 042	101,0%	17 869	75,1%	-	-	-	-
Commercial	141	6,4%	-	-	76	3,4%	2 003	90,2%	2 221	9,3%	-	-	-	-
Households	24	2,0%	-	-	12	1,0%	1 122	96,9%	1 157	4,9%	-	-	-	-
Other	220	8,6%	69	2,7%	84	3,3%	2 168	85,3%	2 540	10,7%	-	-	-	-
Total By Customer Group	**147**	**,6%**	**69**	**,3%**	**236**	**1,0%**	**23 335**	**98,1%**	**23 787**	**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	136	(1 253,8%)	-	-	1	(10,1%)	(148)	1 363,9%	(11)	(4,3%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	264	100,2%	-	-	(57)	(21,7%)	57	21,5%	264	104,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**400**	**158,2%**	**-**	**-**	**(56)**	**(22,2%)**	**(91)**	**(36,0%)**	**253**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**192 343**	**11,7%**	**1 625 695**	**98,8%**	**154 458**	**93,0%**	**24,5%**
Exchange Revenue															
Service charges - Electricity	-	-	-		-		-		-		-		-		-
Service charges - Water	310 687	310 687	74 037	23,8%	79 178	25,5%	90 621	29,2%	79 362	25,5%	323 199	104,0%	70 667	100,6%	12,3%
Service charges - Waste Water Management	88 057	108 014	26 611	30,2%	27 393	31,1%	26 556	24,6%	26 390	24,4%	106 950	99,0%	14 302	99,4%	84,5%
Service charges - Waste Management	-	-	-		-		-		-		-		-		-
Sale of Goods and Rendering of Services	126 468	126 700	941	,7%	59 904	47,4%	1 200	,9%	18 435	14,6%	80 480	63,5%	755	71,0%	2 341,2%
Agency services	2 348	2 348	-		1 183	50,4%	1 361	58,0%	699	29,8%	3 243	138,1%	-	75,3%	(100,0%)
Interest	-	-	-		-		-		-		-		-		-
Interest earned from Receivables	90 896	90 896	28 475	31,3%	30 091	33,1%	32 416	35,7%	28 852	31,7%	119 835	131,8%	26 976	107,2%	7,0%
Interest earned from Current and Non Current Assets	30 850	36 870	11 902	38,6%	8 926	28,9%	9 864	26,8%	7 333	19,9%	38 025	103,1%	11 048	121,8%	(33,6%)
Dividends	37 500	45 000	-		29 000	77,3%	16 000	35,6%	-		45 000	100,0%	-	100,0%	-
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%	94	1,5%	379	6,2%	772	43,7%	(87,9%)
Non-Exchange Revenue															
Property rates	-	-	-		-		-		-		-		-		-
Surcharges and Taxes	-	-	-		-		-		-		-		-		-
Fines, penalties and forfeits	900	900	-		107	11,9%	12	1,3%	12	1,3%	131	14,6%	11	18,6%	9,5%
Licences or permits	46	46	8	17,4%	8	17,9%	10	21,8%	5	10,7%	31	67,8%	5	74,2%	9,5%
Transfer and subsidies - Operational	897 351	917 645	350 302	39,0%	298 050	33,2%	227 443	24,8%	31 161	3,4%	906 955	98,8%	40 921	97,0%	(23,9%)
Interest	-	-	-		-		-		-		-		-		-
Fuel Levy	-	-	-		-		-		-		-		-		-
Operational Revenue	-	-	-		-		-		-		-		-		-
Gains on disposal of Assets	-	-	-		-		-		-		-		-		-
Other Gains	11 480	180	-		-		1 468	813,7%	-		1 468	813,7%	(11 000)	,2%	(100,0%)
Discontinued Operations	-	-	-		-		-		-		-		-		-
Operating Expenditure	**1 571 119**	**1 630 382**	**246 869**	**15,7%**	**299 564**	**19,1%**	**268 697**	**16,5%**	**590 019**	**36,2%**	**1 405 150**	**86,2%**	**152 941**	**64,3%**	**285,8%**
Employee related costs	331 856	332 875	74 416	22,4%	77 929	23,5%	79 368	23,8%	76 149	22,9%	307 863	92,5%	75 104	91,7%	1,4%
Remuneration of councillors	13 548	12 453	2 632	19,4%	3 053	22,5%	2 674	21,5%	2 710	21,8%	11 068	88,9%	2 687	83,5%	,8%
Bulk purchases - electricity	-	-	-		-		-		-		-		-		-
Inventory consumed	226 128	213 135	5 797	2,6%	5 175	2,3%	4 622	2,2%	9 325	4,4%	24 919	11,7%	(117 503)	8,8%	(107,9%)
Debt impairment	73 791	73 791	-		-		-		-		-		(30 014)		(100,0%)
Depreciation and amortisation	168 897	157 988	33 924	20,1%	33 889	20,1%	37 046	23,4%	43 234	27,4%	148 093	93,7%	34 821	85,1%	24,2%
Interest	7 738	1 639	1 093	14,1%	(535)	(6,9%)	175	10,7%	205	12,5%	937	57,2%	392	86,2%	(47,8%)
Contracted services	232 396	327 889	47 417	20,4%	89 385	38,5%	66 307	20,2%	87 439	26,7%	290 549	88,6%	164 691	91,2%	(46,9%)
Transfers and subsidies	43 719	43 579	7 049	16,1%	16 816	38,5%	7 482	17,2%	10 631	24,4%	41 978	96,3%	10 383	98,6%	2,4%
Irrecoverable debts written off	32 973	32 973	695	2,1%	719	2,2%	133	,4%	286 284	868,2%	287 832	872,9%	852	2,6%	33 511,8%
Operational costs	320 532	309 320	73 845	23,0%	73 134	22,8%	69 718	22,5%	74 002	23,9%	290 698	94,0%	9 209	63,0%	703,6%
Losses on disposal of Assets	5 000	5 000	-		-		(41)	(,8%)	41	,8%	0		26	1,3%	56,8%
Other Losses	114 540	119 740	-		0		1 213	1,0%	-		1 213	1,0%	2 293	4,4%	(100,0%)
Surplus/(Deficit)	**30 245**	**15 015**	**245 492**	**-**	**234 393**	**-**	**138 337**	**-**	**(397 677)**	**-**	**220 546**	**-**	**1 516**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	292 550	321 707	46 263	15,8%	98 274	33,6%	52 864	16,4%	125 263	38,9%	322 663	100,3%	85 832	72,0%	45,9%
Transfers and subsidies - capital (in-kind)	-	-	-		-		-		-		-		-		-
Surplus/(Deficit) after capital transfers and contributions	**322 795**	**336 722**	**291 755**		**332 667**		**191 201**		**(272 413)**		**543 209**		**87 348**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**322 795**	**336 722**	**291 755**		**332 667**		**191 201**		**(272 413)**		**543 209**		**87 348**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**322 795**	**336 722**	**291 755**		**332 667**		**191 201**		**(272 413)**		**543 209**		**87 348**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**322 795**	**336 722**	**291 755**		**332 667**		**191 201**		**(272 413)**		**543 209**		**87 348**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**481 111**	**428 634**	**40 568**	**8,4%**	**139 826**	**29,1%**	**96 426**	**22,5%**	**124 577**	**29,1%**	**401 397**	**93,6%**	**118 858**	**65,1%**	**4,8%**
National Government	253 522	276 258	40 156	15,8%	85 875	33,9%	46 287	16,8%	108 714	39,4%	281 032	101,7%	76 225	73,9%	42,6%
Provincial Government	870	3 487	-		-		-		337	9,7%	337	9,7%	240	57,2%	40,1%
District Municipality	-	-	-		-		-		-		-		-		-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-		-		-		-		-		-		-
Transfers recognised - capital	**254 391**	**279 745**	**40 156**	**15,8%**	**85 875**	**33,8%**	**46 287**	**16,5%**	**109 051**	**39,0%**	**281 369**	**100,6%**	**76 465**	**72,9%**	**42,6%**
Borrowing	153 552	12 552	-		49 738	32,4%	(37 865)	(301,7%)	638	5,1%	12 511	99,7%	-	-	(100,0%)
Internally generated funds	73 168	136 336	411	,6%	4 213	5,8%	88 005	64,5%	14 888	10,9%	107 517	78,9%	42 393	53,1%	(64,9%)
Capital Expenditure Functional	**481 111**	**428 634**	**40 568**	**8,4%**	**139 826**	**29,1%**	**96 426**	**22,5%**	**124 577**	**29,1%**	**401 397**	**93,6%**	**118 765**	**65,1%**	**4,9%**
Municipal governance and administration	**173 348**	**118 917**	**263**	**,2%**	**50 403**	**29,1%**	**45 170**	**38,0%**	**5 763**	**4,8%**	**101 598**	**85,4%**	**14 699**	**41,2%**	**(60,8%)**
Executive and Council	-	-	-		-		-		-		-		-		-
Finance and administration	173 348	118 917	263	,2%	50 403	29,1%	45 170	38,0%	5 763	4,8%	101 598	85,4%	14 699	41,2%	(60,8%)
Internal audit	-	-	-		-		-		-		-		-		-
Community and Public Safety	**40**	**40**	**-**	**-**	**-**	**-**	**-**	**-**	**33**	**82,8%**	**33**	**82,8%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	-	-		-		-		-		-		-		-
Sport And Recreation	-	-	-		-		-		-		-		-		-
Public Safety	-	-	-		-		-		-		-		-		-
Housing	-	-	-		-		-		-		-		-		-
Health	40	40	-		-		-		33	82,8%	33	82,8%	-		(100,0%)
Economic and Environmental Services	**1 120**	**1 322**	**41**	**3,6%**	**96**	**8,6%**	**38**	**2,9%**	**176**	**13,3%**	**351**	**26,6%**	**956**	**102,2%**	**(81,6%)**
Planning and Development	1 120	1 322	41	3,6%	96	8,6%	38	2,9%	176	13,3%	351	26,6%	956	102,2%	(81,6%)
Road Transport	-	-	-		-		-		-		-		-		-
Environmental Protection	-	-	-		-		-		-		-		-		-
Trading Services	**306 604**	**308 354**	**40 264**	**13,1%**	**89 326**	**29,1%**	**51 219**	**16,6%**	**118 605**	**38,5%**	**299 414**	**97,1%**	**103 110**	**74,5%**	**15,0%**
Energy sources	-	-	-		-		-		-		-		-		-
Water Management	185 800	178 479	30 920	16,6%	38 790	20,9%	26 588	14,9%	73 475	41,2%	169 774	95,1%	66 715	67,3%	10,1%
Waste Water Management	120 804	129 875	9 344	7,7%	50 536	41,8%	24 631	19,0%	45 130	34,7%	129 641	99,8%	36 395	92,8%	24,0%
Waste Management	-	-	-		-		-		-		-		-		-
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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**215 151**	**12,4%**	**1 761 541**	**101,4%**	**176 819**	**110,7%**	**21,7%**
Property rates	-	-	-		-		-		-		-		-		-
Service charges	235 199	246 774	66 433	28,2%	83 934	35,7%	71 140	28,8%	82 169	33,3%	303 676	123,1%	62 865	114,0%	30,7%
Other revenue	199 034	198 095	43 318	21,8%	50 976	25,6%	59 137	29,9%	52 361	26,4%	205 791	103,9%	51 935	478,3%	,8%
Transfers and Subsidies - Operational	893 851	905 520	343 413	38,4%	283 024	31,7%	211 411	23,3%	26 649	2,9%	864 497	95,5%	15 970	98,3%	66,9%
Transfers and Subsidies - Capital	292 550	251 595	77 834	26,6%	75 841	25,9%	102 225	40,6%	45 372	18,0%	301 272	119,7%	-	88,4%	(100,0%)
Interest	83 570	89 590	12 348	14,8%	9 519	11,4%	10 837	12,1%	8 601	9,6%	41 305	46,1%	11 048	120,6%	(22,2%)
Dividends	37 500	45 000	-	-	29 000	77,3%	16 000	35,6%	-	-	45 000	100,0%	35 000	100,0%	(100,0%)
Payments	**(1 243 735)**	**(1 435 376)**	**(362 658)**	**29,2%**	**(457 573)**	**36,8%**	**(346 624)**	**24,1%**	**(348 511)**	**24,3%**	**(1 515 366)**	**105,6%**	**(335 882)**	**111,3%**	**3,8%**
Suppliers and employees	(1 235 910)	(1 432 454)	(362 658)	29,3%	(456 127)	36,9%	(346 578)	24,2%	(348 432)	24,3%	(1 513 796)	105,7%	(335 882)	111,4%	3,7%
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%	(79)	6,2%	(329)	25,6%	-	-	(100,0%)

Net Cash from/(used) Operating Activities	497 969	301 199	180 687	36,3%	74 721	15,0%	124 126	41,2%	(133 360)	(44,3%)	246 174	81,7%	(159 063)	109,0%	(16,2%)
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)	(458 688)	(41 693)	11,3%	(156 465)	42,3%	(99 246)	21,6%	(131 487)	28,7%	(428 891)	93,5%	(91 710)	54,3%	43,4%
Capital assets	(369 917)	(458 688)	(41 693)	11,3%	(156 465)	42,3%	(99 246)	21,6%	(131 487)	28,7%	(428 891)	93,5%	(91 710)	54,3%	43,4%
Net Cash from/(used) Investing Activities	(369 067)	(458 102)	(41 693)	11,3%	(156 465)	42,4%	(99 246)	21,7%	(131 487)	28,7%	(428 891)	93,6%	(91 710)	54,3%	43,4%
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%	(914)	7,9%	(15 058)	129,5%	99	153,7%	(1 022,0%)
Repayment of borrowing	(35 530)	(11 628)	(3 418)	9,6%	(5 013)	14,1%	(5 713)	49,1%	(914)	7,9%	(15 058)	129,5%	99	153,7%	(1 022,0%)
Net Cash from/(used) Financing Activities	(35 530)	(11 628)	(3 418)	9,6%	(5 013)	14,1%	(5 713)	49,1%	(914)	7,9%	(15 058)	129,5%	99	153,7%	(1 022,0%)
Net Increase/(Decrease) in cash held	93 372	(168 531)	135 575	145,2%	(86 758)	(92,9%)	19 167	(11,4%)	(265 760)	157,7%	(197 775)	117,4%	(250 674)	(59,9%)	6,0%
Cash/cash equivalents at the year begin:	128 587	391 556	426 405	331,6%	527 131	409,9%	440 372	112,5%	459 540	117,4%	426 405	108,9%	620 611	95,9%	(26,0%)
Cash/cash equivalents at the year end:	221 959	223 025	527 131	237,5%	440 374	198,4%	459 573	206,1%	193 780	86,9%	193 780	86,9%	369 936	295,7%	(47,6%)

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	29 873	4,2%	22 377	3,2%	23 206	3,3%	631 548	89,3%	707 004	62,0%	(312 944)	(44,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	878	100,0%	878	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 542	7,9%	5 854	4,4%	4 580	3,4%	111 960	84,2%	132 936	11,7%	(3 463)	(2,6%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 297	3,2%	9 054	3,1%	8 865	3,1%	263 201	90,6%	290 417	25,5%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 013	21,2%	5	,1%	3	-	7 487	78,7%	9 508	,8%	(4)	-	-	-
Total By Income Source	**51 725**	**4,5%**	**37 290**	**3,3%**	**36 654**	**3,2%**	**1 015 073**	**89,0%**	**1 140 742**	**100,0%**	**(316 411)**	**(27,7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 227	12,5%	6 251	9,5%	5 426	8,2%	46 038	69,8%	65 943	5,8%	(1 190)	(1,8%)	-	-
Commercial	11 122	16,4%	2 713	4,0%	2 547	3,7%	51 617	75,9%	67 999	6,0%	(1 805)	(2,7%)	-	-
Households	32 376	3,2%	28 326	2,8%	28 681	2,8%	917 417	91,1%	1 006 800	88,3%	(313 416)	(31,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**51 725**	**4,5%**	**37 290**	**3,3%**	**36 654**	**3,2%**	**1 015 073**	**89,0%**	**1 140 742**	**100,0%**	**(316 411)**	**(27,7%)**	**-**	**-**

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	36 972	100,0%	-	-	-	-	-	-	36 972	44,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 707	65,0%	4	-	308	,7%	15 682	34,3%	45 701	55,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**66 679**	**80,7%**	**4**	**-**	**308**	**,4%**	**15 682**	**19,0%**	**82 673**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**503 601**	**543 721**	**180 674**	**35,9%**	**122 573**	**24,3%**	**108 143**	**19,9%**	**100 553**	**18,5%**	**511 943**	**94,2%**	**99 889**	**103,5%**	**,7%**
Exchange Revenue															
Service charges - Electricity	213 208	213 840	62 148	29,1%	46 979	22,0%	44 682	20,9%	50 446	23,6%	204 254	95,5%	51 327	103,2%	(1,7%)
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%	5 208	20,6%	22 765	90,2%	5 557	128,0%	(6,3%)
Sale of Goods and Rendering of Services	4 723	17 266	828	17,5%	759	16,1%	727	4,2%	1 266	7,3%	3 580	20,7%	734	48,9%	72,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	2 657	1 181	-	669	-	(1 863)	(70,1%)	503	18,9%	490	18,4%	1 482	-	(66,1%)
Interest earned from Current and Non Current Assets	6 586	12 086	1 851	28,1%	3 177	48,2%	2 069	17,1%	5 091	42,1%	12 188	100,8%	5 173	174,8%	(1,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 457	4 012	739	21,4%	805	23,3%	837	20,9%	722	18,0%	3 104	77,4%	923	88,8%	(21,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	122	1 122	0	,1%	0	,2%	0	-	582	51,9%	583	51,9%	15	,4%	3 690,1%
Non-Exchange Revenue															
Property rates	147 686	152 384	63 788	43,2%	29 046	19,7%	28 739	18,9%	30 868	20,3%	152 441	100,0%	27 967	106,3%	10,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	239	299	15	6,2%	57	23,7%	73	24,5%	103	34,5%	248	82,9%	44	55,8%	137,2%
Licences or permits	5 436	7 496	1 458	26,8%	1 265	23,3%	1 414	18,9%	1 166	15,6%	5 304	70,8%	899	97,5%	29,8%
Transfer and subsidies - Operational	94 801	102 947	40 911	43,2%	33 365	35,2%	25 269	24,5%	3 990	3,9%	103 535	100,6%	5 768	108,8%	(30,8%)
Interest	6 099	4 367	829	13,6%	1 080	17,7%	937	21,4%	939	21,5%	3 784	86,7%	-	53,0%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	(332)	-	(332)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**472 186**	**505 851**	**153 529**	**32,5%**	**138 099**	**29,2%**	**106 157**	**21,0%**	**125 106**	**24,7%**	**522 892**	**103,4%**	**117 464**	**105,7%**	**6,5%**
Employee related costs	165 152	164 760	41 662	25,2%	44 562	27,0%	43 501	26,4%	45 622	27,7%	175 347	106,4%	38 608	99,0%	18,2%
Remuneration of councillors	8 500	8 481	1 994	23,5%	2 397	28,2%	2 163	25,5%	2 169	25,6%	8 724	102,9%	1 997	95,1%	8,7%
Bulk purchases - electricity	150 000	174 700	67 881	45,3%	49 502	33,0%	22 493	12,9%	38 834	22,2%	178 710	102,3%	33 986	105,7%	14,3%
Inventory consumed	13 701	15 635	3 324	24,3%	3 238	23,6%	2 305	14,7%	3 244	20,7%	12 110	77,5%	4 371	101,2%	(25,8%)
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%	9 634	38,4%	38 700	154,4%	11 412	164,9%	(15,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	53 180	59 711	13 093	24,6%	13 815	26,0%	12 016	20,1%	15 326	25,7%	54 250	90,9%	15 567	101,5%	(1,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 000	6 500	6 597	329,8%	1 098	54,9%	5 210	80,1%	355	5,5%	13 260	204,0%	1 400	127,9%	(74,6%)
Operational costs	48 792	49 643	9 220	18,9%	13 730	28,1%	8 920	18,0%	10 057	20,3%	41 927	84,5%	10 108	96,0%	(,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	(136)	-	(136)	-	16	-	(948,6%)
Surplus/(Deficit)	**31 415**	**37 869**	**27 144**	**-**	**(15 526)**	**-**	**1 986**	**-**	**(24 553)**	**-**	**(10 949)**	**-**	**(17 575)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	74 618	73 474	18 635	25,0%	22 469	30,1%	(10)	-	17 559	23,9%	58 653	79,8%	15 172	74,3%	15,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	38 863	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**106 033**	**111 343**	**45 780**		**6 943**		**1 976**		**(6 994)**		**47 705**		**36 459**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 033**	**111 343**	**45 780**		**6 943**		**1 976**		**(6 994)**		**47 705**		**36 459**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 033**	**111 343**	**45 780**		**6 943**		**1 976**		**(6 994)**		**47 705**		**36 459**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 033**	**111 343**	**45 780**		**6 943**		**1 976**		**(6 994)**		**47 705**		**36 459**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**105 308**	**99 420**	**27 564**	**26,2%**	**25 828**	**24,5%**	**9 280**	**9,3%**	**25 547**	**25,7%**	**88 220**	**88,7%**	**20 641**	**71,8%**	**23,8%**
National Government	34 286	45 375	14 263	41,6%	15 065	43,9%	(110)	(,2%)	11 406	25,1%	40 624	89,5%	8 075	86,4%	41,3%
Provincial Government	30 764	16 000	2 622	8,5%	5 307	17,3%	(237)	(1,5%)	4 246	26,5%	11 939	74,6%	5 782	61,4%	(26,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**65 050**	**61 375**	**16 885**	**26,0%**	**20 372**	**31,3%**	**(347)**	**(,6%)**	**15 653**	**25,5%**	**52 562**	**85,6%**	**13 857**	**73,4%**	**13,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 258	38 045	10 680	26,5%	5 456	13,6%	9 627	25,3%	9 895	26,0%	35 657	93,7%	6 784	67,2%	45,8%
Capital Expenditure Functional	**105 308**	**99 420**	**27 564**	**26,2%**	**25 828**	**24,5%**	**9 280**	**9,3%**	**25 660**	**25,8%**	**88 332**	**88,8%**	**59 504**	**100,4%**	**(56,9%)**
Municipal governance and administration	**4 216**	**3 491**	**10**	**,2%**	**863**	**20,5%**	**313**	**9,0%**	**2 240**	**64,2%**	**3 425**	**98,1%**	**610**	**82,9%**	**267,0%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 216	3 491	10	,2%	863	20,5%	313	9,0%	2 240	64,2%	3 425	98,1%	610	82,9%	267,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**22 712**	**17 571**	**2 910**	**12,8%**	**5 710**	**25,1%**	**(237)**	**(1,3%)**	**4 359**	**24,8%**	**12 742**	**72,5%**	**42 945**	**147,8%**	**(89,8%)**
Community and Social Services	1 250	750	65	5,2%	-	-	-	-	-	-	65	8,7%	38 962	4 995,1%	(100,0%)
Sport And Recreation	300	300	-	-	105	35,0%	-	-	113	37,6%	218	72,6%	127	85,0%	(11,5%)
Public Safety	1 162	521	223	19,2%	297	25,6%	-	-	-	-	521	99,9%	-	71,9%	-
Housing	20 000	16 000	2 622	13,1%	5 307	26,5%	(237)	(1,5%)	4 246	26,5%	11 939	74,6%	3 856	55,2%	10,1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**50 795**	**45 382**	**15 559**	**30,6%**	**15 594**	**30,7%**	**301**	**,7%**	**8 891**	**19,6%**	**40 345**	**88,9%**	**11 904**	**88,0%**	**(25,3%)**
Planning and Development	18 264	7 239	5 748	31,5%	278	1,5%	224	3,1%	839	11,6%	7 089	97,9%	2 314	82,5%	(63,8%)
Road Transport	32 531	38 143	9 811	30,2%	15 315	47,1%	77	,2%	8 052	21,1%	33 256	87,2%	9 590	91,2%	(16,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**27 585**	**32 976**	**9 085**	**32,9%**	**3 662**	**13,3%**	**8 903**	**27,0%**	**10 170**	**30,8%**	**31 820**	**96,5%**	**4 045**	**68,6%**	**151,4%**
Energy sources	25 085	30 415	7 248	28,9%	2 937	11,7%	8 903	29,3%	10 170	33,4%	29 259	96,2%	4 037	69,3%	151,9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	2 561	1 836	73,5%	725	29,0%	-	-	-	-	2 561	100,0%	8	2,0%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**615 445**	**673 640**	**186 141**	**30,2%**	**179 137**	**29,1%**	**138 215**	**20,5%**	**123 308**	**18,3%**	**626 802**	**93,0%**	**93 887**	**79,9%**	**31,3%**
Property rates	156 135	158 303	26 082	16,7%	63 222	40,5%	30 159	19,1%	30 937	19,5%	150 400	95,0%	29 464	81,5%	5,0%
Service charges	249 844	249 526	65 382	26,2%	76 732	30,7%	53 291	21,4%	61 979	24,8%	257 384	103,1%	54 656	93,0%	13,4%
Other revenue	33 462	65 798	27 417	81,9%	(8 195)	(24,5%)	5 102	7,8%	6 192	9,4%	30 515	46,4%	2 612	27,0%	137,1%
Transfers and Subsidies - Operational	94 801	109 413	38 077	40,2%	33 943	35,8%	22 566	20,6%	26	-	94 612	86,5%	647	99,0%	(96,0%)
Transfers and Subsidies - Capital	74 618	65 241	27 903	37,4%	10 949	14,7%	25 319	38,8%	19 431	29,8%	83 603	128,1%	2 889	55,1%	572,5%
Interest	6 586	25 358	1 279	19,4%	2 487	37,8%	1 779	7,0%	4 743	18,7%	10 288	40,6%	3 620	74,1%	31,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(440 215)**	**(501 782)**	**(110 769)**	**25,2%**	**(76 919)**	**17,5%**	**(66 660)**	**13,3%**	**(71 788)**	**14,3%**	**(326 136)**	**65,0%**	**(66 191)**	**69,5%**	**8,5%**
Suppliers and employees	(440 215)	(501 782)	(110 769)	25,2%	(76 919)	17,5%	(66 660)	13,3%	(71 788)	14,3%	(326 136)	65,0%	(66 191)	69,5%	8,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**175 230**	**171 858**	**75 372**	**43,0%**	**102 219**	**58,3%**	**71 556**	**41,6%**	**51 519**	**30,0%**	**300 666**	**175,0%**	**27 697**	**98,6%**	**86,0%**
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	**(105 308)**	**(102 251)**	**(40 679)**	**38,6%**	**(28 153)**	**26,7%**	**(11 387)**	**11,1%**	**(24 399)**	**23,9%**	**(104 617)**	**102,3%**	**(19 352)**	**75,1%**	**26,1%**
Capital assets	(105 308)	(102 251)	(40 679)	38,6%	(28 153)	26,7%	(11 387)	11,1%	(24 399)	23,9%	(104 617)	102,3%	(19 352)	75,1%	26,1%
Net Cash from/(used) Investing Activities	**(105 308)**	**(102 251)**	**(40 679)**	**38,6%**	**(28 153)**	**26,7%**	**(11 387)**	**11,1%**	**(24 399)**	**23,9%**	**(104 617)**	**102,3%**	**(19 352)**	**75,1%**	**26,1%**
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	**69 922**	**69 607**	**34 693**	**49,6%**	**74 066**	**105,9%**	**60 169**	**86,4%**	**27 121**	**39,0%**	**196 049**	**281,7%**	**8 345**	**135,5%**	**225,0%**
Cash/cash equivalents at the year begin:	71 238	71 238	111 400	156,4%	146 069	205,0%	220 135	309,0%	280 304	393,5%	111 400	156,4%	255 142	513,2%	9,9%
Cash/cash equivalents at the year end:	**141 160**	**140 844**	**146 069**	**103,5%**	**220 135**	**155,9%**	**280 304**	**199,0%**	**307 425**	**218,3%**	**307 425**	**218,3%**	**263 487**	**215,1%**	**16,7%**

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	-	-	-	-	-	-	-	-	-	-	4 266	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	516	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	478	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(12)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	53	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 301**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	848	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	3 845	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	608	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 301**	**-**	**-**	**-**

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	4 737	95,5%	33	,7%	-	-	188	3,8%	4 959	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 737**	**95,5%**	**33**	**,7%**	**-**	**-**	**188**	**3,8%**	**4 959**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**21 934**	**8,7%**	**247 354**	**98,6%**	**28 437**	**99,5%**	**(22,9%)**
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%	942	22,8%	3 600	87,3%	737	84,9%	27,8%
Sale of Goods and Rendering of Services	4 477	4 244	3 699	82,6%	60	1,3%	(74)	(1,7%)	54	1,3%	3 739	88,1%	2 673	88,1%	(98,0%)
Agency services	1 400	1 400	114	8,2%	639	45,6%	378	27,0%	275	19,7%	1 406	100,5%	285	100,9%	(3,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 025	1 025	228	22,2%	248	24,2%	261	25,4%	271	26,4%	1 007	98,3%	219	89,4%	23,7%
Interest earned from Current and Non Current Assets	19 500	20 000	5 496	28,2%	4 915	25,2%	4 485	22,4%	4 254	21,3%	19 150	95,7%	5 152	101,3%	(17,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 540	2 140	723	28,5%	405	16,0%	183	8,5%	215	10,1%	1 526	71,3%	735	123,3%	(70,7%)
Licence and permits	3 390	3 487	919	27,1%	878	25,9%	943	27,0%	717	20,5%	3 456	99,1%	843	700,8%	(15,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 862	1 797	557	29,9%	184	9,9%	150	8,3%	103	5,7%	994	55,3%	1 562	166,8%	(93,4%)
Non-Exchange Revenue															
Property rates	52 057	50 729	12 835	24,7%	11 608	22,3%	12 596	24,8%	12 486	24,6%	49 525	97,6%	12 192	99,0%	2,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	807	1 207	378	46,9%	312	38,7%	251	20,8%	308	25,5%	1 249	103,5%	226	86,7%	36,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	75,2%	-
Transfer and subsidies - Operational	151 453	151 813	62 883	41,5%	50 694	33,5%	37 333	24,6%	741	,5%	151 651	99,9%	1 630	100,3%	(54,5%)
Interest	8 975	8 975	2 654	29,6%	2 827	31,5%	3 000	33,4%	1 568	17,5%	10 049	112,0%	2 183	100,4%	(28,2%)
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%**	**59 295**	**18,9%**	**243 494**	**77,5%**	**57 262**	**90,2%**	**3,5%**
Employee related costs	99 039	110 379	23 004	23,2%	30 174	30,5%	23 929	21,7%	24 382	22,1%	101 489	91,9%	21 570	96,2%	13,0%
Remuneration of councillors	11 416	12 338	2 852	25,0%	2 850	25,0%	3 383	27,4%	2 938	23,8%	12 022	97,4%	2 857	103,5%	2,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 648	2 183	184	11,2%	251	15,2%	935	42,8%	526	24,1%	1 895	86,8%	1 218	118,4%	(56,8%)
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%	7 674	16,0%	30 640	63,8%	5 419	75,2%	41,6%
Interest	3	7	0	11,2%	2	83,1%	3	42,5%	1	17,2%	7	100,2%	2	154,9%	(37,7%)
Contracted services	27 799	41 651	9 078	32,7%	10 797	38,8%	7 759	18,6%	6 743	16,2%	34 377	82,5%	12 280	103,3%	(45,1%)
Transfers and subsidies	2 956	4 827	36	1,2%	308	10,4%	1 336	27,7%	813	16,8%	2 493	51,6%	636	79,4%	27,8%
Irrecoverable debts written off	2 495	30 495	225	9,0%	7	,3%	14 971	49,1%	5 344	17,5%	20 547	67,4%	1 102	66,5%	384,7%
Operational costs	36 168	44 500	8 531	23,6%	12 578	34,8%	8 020	18,0%	10 853	24,4%	39 982	89,8%	11 972	95,0%	(9,4%)
Losses on disposal of Assets	-	-	-	-	-	-	19	-	22	-	41	-	205	-	(89,2%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**18 684**	**(63 141)**	**39 739**	**-**	**8 983**	**-**	**(7 501)**	**-**	**(37 361)**	**-**	**3 860**	**-**	**(28 825)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	31 042	32 542	10 192	32,8%	12 610	40,6%	5 227	16,1%	4 358	13,4%	32 388	99,5%	6 490	98,5%	(32,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	43	-	43	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**49 726**	**(30 599)**	**49 931**		**21 593**		**(2 274)**		**(32 959)**		**36 291**		**(22 335)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 726**	**(30 599)**	**49 931**		**21 593**		**(2 274)**		**(32 959)**		**36 291**		**(22 335)**		
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)**		**(32 959)**		**36 291**		**(22 335)**		
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)**		**(32 959)**		**36 291**		**(22 335)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**9 736**	**14,4%**	**54 528**	**80,9%**	**11 816**	**84,6%**	**(17,6%)**
National Government	26 993	28 297	7 124	26,4%	10 871	40,3%	4 545	16,1%	2 528	8,9%	25 068	88,6%	4 076	89,1%	(38,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	1 812	85,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 993**	**28 297**	**7 124**	**26,4%**	**10 871**	**40,3%**	**4 545**	**16,1%**	**2 528**	**8,9%**	**25 068**	**88,6%**	**5 888**	**88,5%**	**(57,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 511	39 095	7 981	22,5%	10 212	28,8%	4 059	10,4%	7 209	18,4%	29 460	75,4%	5 928	75,3%	21,6%
Capital Expenditure Functional	**62 504**	**67 392**	**15 105**	**24,2%**	**21 083**	**33,7%**	**8 604**	**12,8%**	**9 736**	**14,4%**	**54 528**	**80,9%**	**11 816**	**84,6%**	**(17,6%)**
Municipal governance and administration	**3 365**	**4 403**	**2**	**-**	**615**	**18,3%**	**676**	**15,4%**	**1 844**	**41,9%**	**3 137**	**71,3%**	**1 005**	**55,8%**	**83,5%**
Executive and Council	105	88	-	-	-	-	65	74,2%	-	-	65	74,2%	-	100,0%	-
Finance and administration	3 260	4 315	2	,1%	615	18,9%	611	14,2%	1 844	42,7%	3 072	71,2%	1 005	50,1%	83,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 267**	**17 956**	**9 216**	**53,4%**	**5 621**	**32,6%**	**2 245**	**12,5%**	**710**	**4,0%**	**17 792**	**99,1%**	**4 447**	**88,4%**	**(84,0%)**
Community and Social Services	8 637	8 356	3 224	37,3%	2 648	30,7%	1 796	21,5%	521	6,2%	8 188	98,0%	393	82,6%	32,7%
Sport And Recreation	8 376	9 352	5 971	71,3%	2 947	35,2%	337	3,6%	96	1,0%	9 352	100,0%	3 992	92,6%	(97,6%)
Public Safety	253	249	21	8,2%	25	10,0%	112	45,1%	94	37,7%	252	101,3%	62	81,7%	50,0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 596**	**33 608**	**2 588**	**9,0%**	**10 118**	**35,4%**	**3 719**	**11,1%**	**6 436**	**19,2%**	**22 861**	**68,0%**	**6 353**	**93,6%**	**1,3%**
Planning and Development	19 813	9 318	390	2,0%	2 462	12,4%	797	8,6%	3 330	35,7%	6 979	74,9%	4 101	86,0%	(18,8%)
Road Transport	8 783	24 290	2 198	25,0%	7 656	87,2%	2 922	12,0%	3 107	12,8%	15 882	65,4%	2 251	99,4%	38,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 842**	**10 991**	**3 299**	**25,7%**	**4 729**	**36,8%**	**1 965**	**17,9%**	**459**	**4,2%**	**10 452**	**95,1%**	**12**	**60,8%**	**3 786,0%**
Energy sources	12 511	10 640	3 287	26,3%	4 726	37,8%	1 965	18,5%	216	2,0%	10 194	95,8%	-	59,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	331	351	12	3,6%	3	,9%	-	-	243	69,3%	258	73,6%	12	85,4%	1 959,0%
Other	**435**	**435**	**-**	**-**	**-**	**-**	**-**	**-**	**286**	**65,8%**	**286**	**65,8%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**263 645**	**282 069**	**189 019**	**71,7%**	**313 782**	**119,0%**	**65 491**	**23,2%**	**37 356**	**13,2%**	**605 648**	**214,7%**	**48 524**	**121,9%**	**(23,0%)**
Property rates	41 645	40 583	13 050	31,3%	20 664	49,6%	8 658	21,3%	8 897	21,9%	51 269	126,3%	17 828	117,8%	(50,1%)
Service charges	4 068	3 299	48	1,2%	202 461	4 977,1%	30	,9%	27	,8%	202 566	6 140,3%	86	6,2%	(68,8%)
Other revenue	11 088	29 616	9 850	88,8%	9 271	83,6%	6 372	21,5%	5 001	16,9%	30 494	103,0%	12 159	371,1%	(58,9%)
Transfers and Subsidies - Operational	156 301	156 029	127 525	81,6%	55 475	35,5%	40 459	25,9%	405	,3%	223 864	143,5%	4 556	106,9%	(91,1%)
Transfers and Subsidies - Capital	31 042	32 542	23 313	75,1%	11 364	36,6%	-	-	11 865	36,5%	46 542	143,0%	-	100,0%	(100,0%)
Interest	19 500	20 000	15 234	78,1%	14 546	74,6%	9 972	49,9%	11 160	55,8%	50 913	254,6%	13 895	206,9%	(19,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(187 170)**	**(226 264)**	**(58 852)**	**31,4%**	**(83 666)**	**44,7%**	**(51 625)**	**22,8%**	**(58 915)**	**26,0%**	**(253 057)**	**111,8%**	**(65 421)**	**127,0%**	**(9,9%)**
Suppliers and employees	(184 210)	(223 963)	(58 852)	31,9%	(83 666)	45,4%	(51 625)	23,1%	(58 915)	26,3%	(253 057)	113,0%	(65 421)	129,0%	(9,9%)
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%**	**(21 559)**	**(38,6%)**	**352 591**	**631,8%**	**(16 897)**	**109,7%**	**27,6%**
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	**(71 879)**	**(77 501)**	**(16 735)**	**23,3%**	**(27 858)**	**38,8%**	**(6 260)**	**8,1%**	**(9 777)**	**12,6%**	**(60 630)**	**78,2%**	**(13 435)**	**75,8%**	**(27,2%)**
Capital assets	(71 879)	(77 501)	(16 735)	23,3%	(27 858)	38,8%	(6 260)	8,1%	(9 777)	12,6%	(60 630)	78,2%	(13 435)	75,8%	(27,2%)
Net Cash from/(used) Investing Activities	**(71 879)**	**(77 501)**	**(16 735)**	**23,3%**	**(27 858)**	**38,8%**	**(6 260)**	**8,1%**	**(9 777)**	**12,6%**	**(60 630)**	**78,2%**	**(13 435)**	**75,8%**	**(27,2%)**
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	**4 596**	**(21 695)**	**113 433**	**2 468,0%**	**202 258**	**4 400,7%**	**7 607**	**(35,1%)**	**(31 336)**	**144,4%**	**291 961**	**(1 345,7%)**	**(30 332)**	**265,8%**	**3,3%**
Cash/cash equivalents at the year begin:	231 855	202 422	202 432	87,3%	315 865	136,2%	518 123	256,0%	525 901	259,8%	202 432	100,0%	253 603	-	107,4%
Cash/cash equivalents at the year end:	**236 451**	**180 727**	**315 865**	**133,6%**	**518 123**	**219,1%**	**525 901**	**291,0%**	**494 565**	**273,7%**	**494 565**	**273,7%**	**244 213**	**124,3%**	**102,5%**

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	4 308	5,0%	(91)	(,1%)	2 763	3,2%	79 248	91,9%	86 228	65,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	574	5,7%	(0)	-	221	2,2%	9 250	92,1%	10 045	7,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	2,1%	(11)	(1,2%)	(1)	(,2%)	868	99,3%	875	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	2 305	11,1%	-	-	1 125	5,4%	17 359	83,5%	20 789	15,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20)	(,2%)	(47)	(,4%)	(27)	(,2%)	13 193	100,7%	13 099	10,0%	-	-	-	-
Total By Income Source	**7 185**	**5,5%**	**(149)**	**(,1%)**	**4 081**	**3,1%**	**119 918**	**91,5%**	**131 035**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 247	4,4%	32	,1%	1 194	4,2%	26 019	91,3%	28 492	21,7%	-	-	-	-
Commercial	940	4,8%	(49)	(,3%)	431	2,2%	18 245	93,2%	19 567	14,9%	-	-	-	-
Households	2 331	4,5%	(30)	(,1%)	1 164	2,3%	48 155	93,3%	51 620	39,4%	-	-	-	-
Other	2 668	8,5%	(103)	(,3%)	1 292	4,1%	27 499	87,7%	31 357	23,9%	-	-	-	-
Total By Customer Group	**7 185**	**5,5%**	**(149)**	**(,1%)**	**4 081**	**3,1%**	**119 918**	**91,5%**	**131 035**	**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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	0	100,0%	-	-	-	-	-	-	0	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**0**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**9 476**	**3,0%**	**311 238**	**99,5%**	**7 213**	**100,0%**	**31,4%**
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%	796	23,8%	3 247	97,3%	778	97,0%	2,4%
Sale of Goods and Rendering of Services	164	214	51	31,2%	50	30,2%	88	41,1%	42	19,7%	231	108,0%	52	56,5%	(19,7%)
Agency services	1 300	1 529	259	20,0%	455	35,0%	423	27,6%	337	22,0%	1 474	96,4%	330	112,1%	1,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	401	699	129	32,1%	138	34,5%	140	20,0%	136	19,4%	543	77,7%	122	108,4%	11,5%
Interest earned from Current and Non Current Assets	14 732	17 057	4 775	32,4%	4 308	29,2%	3 861	22,6%	3 635	21,3%	16 579	97,2%	3 904	119,7%	(6,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	353	495	123	34,9%	87	24,7%	84	17,0%	147	29,7%	442	89,2%	95	103,7%	54,6%
Rental from Fixed Assets	1 482	1 444	351	23,7%	385	26,0%	318	22,0%	552	38,2%	1 605	111,2%	390	118,5%	41,5%
Licence and permits	55	98	8	14,5%	17	30,8%	59	60,7%	104	106,5%	188	192,9%	18	142,0%	478,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	46	665	160	352,1%	360	791,3%	143	21,5%	731	110,0%	1 394	209,8%	78	365,6%	836,0%
Non-Exchange Revenue															
Property rates	9 673	18 507	13 409	138,6%	1 851	19,1%	1 781	9,6%	1 766	9,5%	18 808	101,6%	1 146	99,6%	54,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	551	651	141	25,6%	148	26,8%	137	21,1%	328	50,5%	754	115,9%	159	102,8%	106,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 683	267 971	109 952	41,4%	89 318	33,6%	65 798	24,6%	903	,3%	265 972	99,3%	126	99,6%	617,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2	1	-	-	-	-	-	-	-	1	71,2%	16	1 611,5%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**346 353**	**350 189**	**83 934**	**24,2%**	**80 745**	**23,3%**	**78 482**	**22,4%**	**84 736**	**24,2%**	**327 897**	**93,6%**	**84 478**	**89,1%**	**,3%**
Employee related costs	143 293	145 703	35 137	24,5%	37 172	25,9%	35 189	24,2%	36 084	24,8%	143 582	98,5%	33 372	95,9%	8,1%
Remuneration of councillors	19 685	19 685	4 554	23,1%	5 245	26,6%	4 675	23,8%	4 675	23,8%	19 150	97,3%	4 471	97,7%	4,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8 246	6 811	15	,2%	1 289	15,6%	992	14,6%	1 625	23,9%	3 921	57,6%	2 288	70,4%	(29,0%)
Debt impairment	1 850	2 900	-	-	280	15,2%	854	29,4%	333	11,5%	1 467	50,6%	705	(152,0%)	(52,8%)
Depreciation and amortisation	50 511	59 175	13 512	26,8%	13 474	26,7%	13 142	22,2%	13 501	22,8%	53 629	90,6%	11 815	99,1%	14,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	61 737	48 982	10 892	17,6%	9 897	16,0%	9 680	19,8%	11 566	23,6%	42 035	85,8%	14 432	72,7%	(19,9%)
Transfers and subsidies	650	-	-	-	-	-	-	-	525	-	525	-	-	-	(100,0%)
Irrecoverable debts written off	1 913	1 743	(31)	(1,6%)	1	-	445	25,5%	2 292	131,5%	2 707	155,3%	532	98,7%	330,9%
Operational costs	58 467	65 189	19 853	34,0%	13 388	22,9%	13 506	20,7%	14 134	21,7%	60 881	93,4%	16 864	89,4%	(16,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(48 480)**	**(37 519)**	**46 254**	**-**	**17 196**	**-**	**(4 849)**	**-**	**(75 260)**	**-**	**(16 659)**	**-**	**(77 265)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	69 593	85 323	10 319	14,8%	26 889	38,6%	24 691	28,9%	23 424	27,5%	85 323	100,0%	9 120	78,1%	156,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 113**	**47 804**	**56 573**		**44 085**		**19 842**		**(51 835)**		**68 665**		**(68 146)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**21 113**	**47 804**	**56 573**		**44 085**		**19 842**		**(51 835)**		**68 665**		**(68 146)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 113**	**47 804**	**56 573**		**44 085**		**19 842**		**(51 835)**		**68 665**		**(68 146)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 113**	**47 804**	**56 573**		**44 085**		**19 842**		**(51 835)**		**68 665**		**(68 146)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**92 387**	**114 640**	**17 095**	**18,5%**	**26 832**	**29,0%**	**29 869**	**26,1%**	**23 676**	**20,7%**	**97 472**	**85,0%**	**21 091**	**86,9%**	**12,3%**
National Government	51 820	56 803	7 917	15,3%	16 197	31,3%	18 069	31,8%	14 558	25,6%	56 741	99,9%	9 497	83,0%	53,3%
Provincial Government	8 696	17 391	4 206	48,4%	5 024	57,8%	4 997	28,7%	2 768	15,9%	16 996	97,7%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 516**	**74 194**	**12 123**	**20,0%**	**21 222**	**35,1%**	**23 066**	**31,1%**	**17 326**	**23,4%**	**73 737**	**99,4%**	**9 497**	**83,0%**	**82,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 872	40 446	4 972	15,6%	5 610	17,6%	6 802	16,8%	6 350	15,7%	23 735	58,7%	11 595	90,1%	(45,2%)
Capital Expenditure Functional	**92 387**	**114 640**	**17 095**	**18,5%**	**26 832**	**29,0%**	**29 869**	**26,1%**	**23 676**	**20,7%**	**97 472**	**85,0%**	**21 586**	**87,4%**	**9,7%**
Municipal governance and administration	**6 411**	**5 674**	**755**	**11,8%**	**461**	**7,2%**	**675**	**11,9%**	**1 219**	**21,5%**	**3 109**	**54,8%**	**2 050**	**104,3%**	**(40,5%)**
Executive and Council	757	913	675	89,2%	-	-	(101)	(11,0%)	89	9,7%	663	72,6%	310	98,5%	(71,5%)
Finance and administration	5 654	4 761	80	1,4%	461	8,1%	776	16,3%	1 130	23,7%	2 447	51,4%	1 740	104,6%	(35,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**19 913**	**28 244**	**5 524**	**27,7%**	**8 795**	**44,2%**	**7 448**	**26,4%**	**4 477**	**15,9%**	**26 244**	**92,9%**	**4 583**	**109,9%**	**(2,3%)**
Community and Social Services	2 522	2 157	208	8,2%	96	3,8%	55	2,6%	(124)	(5,8%)	235	10,9%	400	53,6%	(131,0%)
Sport And Recreation	17 391	26 087	5 316	30,6%	8 699	50,0%	7 393	28,3%	4 601	17,6%	26 009	99,7%	4 183	111,9%	10,0%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 059**	**59 712**	**8 464**	**14,1%**	**16 268**	**27,1%**	**16 357**	**27,4%**	**16 013**	**26,8%**	**57 102**	**95,6%**	**10 462**	**77,1%**	**53,0%**
Planning and Development	2 413	967	-	-	306	12,7%	-	-	(2)	(,2%)	304	31,4%	291	19,6%	(100,7%)
Road Transport	57 646	58 745	8 464	14,7%	15 962	27,7%	16 357	27,8%	16 015	27,3%	56 798	96,7%	10 171	79,1%	57,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 004**	**21 009**	**2 352**	**39,2%**	**1 308**	**21,8%**	**5 389**	**25,6%**	**1 968**	**9,4%**	**11 016**	**52,4%**	**4 490**	**80,8%**	**(56,2%)**
Energy sources	4 048	11 360	1 409	34,8%	-	-	-	-	1 444	12,7%	2 853	25,1%	3 432	77,1%	(57,9%)
Water Management	696	261	-	-	-	-	-	-	-	-	-	-	310	108,5%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 261	9 388	943	74,8%	1 308	103,7%	5 389	57,4%	523	5,6%	8 163	86,9%	748	76,0%	(30,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**381 923**	**400 485**	**151 099**	**39,6%**	**132 821**	**34,8%**	**86 307**	**21,6%**	**36 779**	**9,2%**	**407 006**	**101,6%**	**13 923**	**102,9%**	**164,2%**
Property rates	6 771	12 955	2 251	33,3%	2 166	32,0%	2 259	17,4%	7 479	57,7%	14 156	109,3%	1 066	124,5%	601,5%
Service charges	2 402	2 309	562	23,4%	570	23,7%	668	28,9%	881	38,2%	2 681	116,1%	543	96,6%	62,3%
Other revenue	22 741	25 953	5 976	26,3%	8 057	35,4%	6 133	23,6%	9 570	36,9%	29 735	114,6%	8 065	95,1%	18,7%
Transfers and Subsidies - Operational	265 684	266 506	110 963	41,8%	87 391	32,9%	66 681	25,0%	0	-	265 035	99,4%	1	100,8%	(96,0%)
Transfers and Subsidies - Capital	69 593	75 705	26 766	38,5%	30 208	43,4%	6 667	8,8%	14 990	19,8%	78 631	103,9%	-	111,4%	(100,0%)
Interest	14 732	17 057	4 581	31,1%	4 430	30,1%	3 898	22,9%	3 859	22,6%	16 768	98,3%	4 248	114,8%	(9,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(299 829)**	**(294 256)**	**(32 359)**	**10,8%**	**(24 720)**	**8,2%**	**(19 821)**	**6,7%**	**(26 845)**	**9,1%**	**(103 745)**	**35,3%**	**(31 311)**	**34,9%**	**(14,3%)**
Suppliers and employees	(299 829)	(294 256)	(32 359)	10,8%	(24 720)	8,2%	(19 821)	6,7%	(26 845)	9,1%	(103 745)	35,3%	(31 311)	34,9%	(14,3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	82 094	106 230	118 740	144,6%	108 102	131,7%	66 486	62,6%	9 933	9,4%	303 261	285,5%	(17 388)	580,4%	(157,1%)
Cash Flow from Investing Activities															
Receipts	-	-	(1 266)	-	(1 721)	-	(876)	-	57 356	-	53 492	-	(53 077)	(5 307 633,2%)	(208,1%)
Proceeds on disposal of PPE	-	-	1	-	-	-	-	-	-	-	1	-	7	717,9%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(1 268)	-	(1 721)	-	(876)	-	57 356	-	53 491	-	(53 084)	-	(208,0%)
Payments	(92 387)	(114 640)	(19 224)	20,8%	(28 262)	30,6%	(34 241)	29,9%	(25 345)	22,1%	(107 072)	93,4%	(21 914)	90,7%	15,7%
Capital assets	(92 387)	(114 640)	(19 224)	20,8%	(28 262)	30,6%	(34 241)	29,9%	(25 345)	22,1%	(107 072)	93,4%	(21 914)	90,7%	15,7%
Net Cash from/(used) Investing Activities	(92 387)	(114 640)	(20 491)	22,2%	(29 983)	32,5%	(35 117)	30,6%	32 010	(27,9%)	(53 580)	46,7%	(74 991)	147,9%	(142,7%)
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	(10 293)	(8 410)	98 250	(954,5%)	78 119	(758,9%)	31 369	(373,0%)	41 944	(498,7%)	249 681	(2 968,9%)	(92 378)	(226,8%)	(145,4%)
Cash/cash equivalents at the year begin:	182 511	182 511	104 075	57,0%	204 244	111,9%	282 363	154,7%	313 732	171,9%	104 075	57,0%	389 111	61,3%	(19,4%)
Cash/cash equivalents at the year end:	172 217	174 101	204 244	118,6%	282 363	164,0%	313 732	180,2%	355 675	204,3%	355 675	204,3%	296 733	118,4%	19,9%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	651	8,3%	348	4,4%	249	3,2%	6 626	84,2%	7 873	51,5%	(1 987)	(25,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	270	4,7%	169	3,0%	157	2,8%	5 089	89,5%	5 684	37,2%	(706)	(12,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	43	2,7%	42	2,6%	41	2,6%	1 456	92,1%	1 581	10,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	147	100,0%	147	1,0%	(92)	(62,4%)	-	-
Total By Income Source	**963**	**6,3%**	**558**	**3,7%**	**446**	**2,9%**	**13 319**	**87,1%**	**15 286**	**100,0%**	**(2 785)**	**(18,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3	,1%	3	,1%	3	,1%	2 150	99,6%	2 159	14,1%	(667)	(30,9%)	-	-
Commercial	578	28,0%	214	10,4%	128	6,2%	1 145	55,5%	2 065	13,5%	(272)	(13,2%)	-	-
Households	382	3,5%	341	3,1%	315	2,8%	10 024	90,6%	11 063	72,4%	(1 846)	(16,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**963**	**6,3%**	**558**	**3,7%**	**446**	**2,9%**	**13 319**	**87,1%**	**15 286**	**100,0%**	**(2 785)**	**(18,2%)**	**-**	**-**

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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**25 064**	**9,6%**	**262 406**	**100,1%**	**20 326**	**67,2%**	**23,3%**
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%	1 131	24,2%	4 529	96,9%	1 067	74,1%	6,0%
Sale of Goods and Rendering of Services	5 419	5 419	154	2,8%	1 301	24,0%	100	1,9%	3 730	68,8%	5 285	97,5%	366	8,8%	920,0%
Agency services	722	722	192	26,6%	74	10,2%	113	15,6%	89	12,3%	467	64,8%	92	27,2%	(3,4%)
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%	3 940	24,6%	14 274	89,1%	5 367	77,8%	(26,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 583	1 583	486	30,7%	523	33,1%	512	32,3%	346	21,9%	1 867	117,9%	529	86,0%	(34,6%)
Licence and permits	428	428	175	40,8%	228	53,3%	181	42,2%	106	24,8%	690	161,1%	120	83,0%	(11,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	793	793	5	,6%	10	1,3%	5	,6%	132	16,6%	151	19,1%	120	92,2%	9,6%
Non-Exchange Revenue															
Property rates	44 116	44 589	11 067	25,1%	11 180	25,3%	10 842	24,3%	11 225	25,2%	44 314	99,4%	10 671	83,8%	5,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	919	2 579	1 849	201,1%	85	9,2%	222	8,6%	261	10,1%	2 416	93,7%	144	45,6%	80,9%
Licences or permits	19	19	-	-	-	-	-	-	-	-	-	-	-	272,6%	-
Transfer and subsidies - Operational	179 345	179 345	71 708	40,0%	60 958	34,0%	44 816	25,0%	1 863	1,0%	179 345	100,0%	367	65,1%	407,8%
Interest	5 937	5 937	2 473	41,7%	2 265	38,2%	2 086	35,1%	2 241	37,8%	9 066	152,7%	1 483	75,3%	51,2%
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%**	**56 850**	**19,4%**	**252 249**	**86,1%**	**63 667**	**69,1%**	**(10,7%)**
Employee related costs	102 736	100 819	21 106	20,5%	25 268	24,6%	20 556	20,4%	20 903	20,7%	87 833	87,1%	21 187	71,3%	(1,3%)
Remuneration of councillors	13 057	14 499	3 044	23,3%	3 540	27,1%	3 059	21,1%	3 107	21,4%	12 750	87,9%	3 040	71,8%	2,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 479	6 335	804	10,8%	1 061	14,2%	1 207	19,1%	1 561	24,6%	4 633	73,1%	2 246	65,0%	(30,5%)
Debt impairment	4 746	1 546	-	-	-	-	-	-	(150)	(9,7%)	(150)	(9,7%)	-	-	(100,0%)
Depreciation and amortisation	41 231	49 526	13 084	31,7%	12 833	31,1%	14 222	28,7%	8 077	16,3%	48 217	97,4%	8 451	67,9%	(4,4%)
Interest	1 097	1 057	13	1,2%	586	53,4%	199	18,8%	295	27,9%	1 092	103,3%	264	38,4%	11,9%
Contracted services	68 110	65 930	12 701	18,6%	16 604	24,4%	10 887	16,5%	11 519	17,5%	51 711	78,4%	18 754	63,6%	(38,6%)
Transfers and subsidies	1 700	1 857	54	3,2%	403	23,7%	923	49,7%	977	52,6%	2 357	126,9%	449	91,8%	117,3%
Irrecoverable debts written off	3 900	1 700	-	-	71	1,8%	176	10,3%	68	4,0%	315	18,5%	46	4,6%	49,4%
Operational costs	46 077	49 857	7 843	17,0%	15 041	32,6%	10 113	20,3%	10 492	21,0%	43 489	87,2%	9 229	80,6%	13,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(30 210)**	**(31 010)**	**34 147**	**-**	**5 928**	**-**	**1 868**	**-**	**(31 786)**	**-**	**10 157**	**-**	**(43 341)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	31 718	32 718	3 470	10,9%	14 540	45,8%	8 248	25,2%	5 927	18,1%	32 185	98,4%	5 310	35,9%	11,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 508**	**1 708**	**37 617**		**20 468**		**10 117**		**(25 860)**		**42 342**		**(38 030)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 508**	**1 708**	**37 617**		**20 468**		**10 117**		**(25 860)**		**42 342**		**(38 030)**		
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**		**(25 860)**		**42 342**		**(38 030)**		
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**		**(25 860)**		**42 342**		**(38 030)**		

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**17 787**	**20,6%**	**70 308**	**81,5%**	**20 066**	**68,6%**	**(11,4%)**
National Government	31 318	31 318	4 996	16,0%	11 073	35,4%	6 983	22,3%	6 448	20,6%	29 500	94,2%	2 470	87,2%	161,0%
Provincial Government	-	1 000	-	-	-	-	-	-	-	-	-	-	2 429	110,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 318**	**32 318**	**4 996**	**16,0%**	**11 073**	**35,4%**	**6 983**	**21,6%**	**6 448**	**20,0%**	**29 500**	**91,3%**	**4 899**	**88,8%**	**31,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	59 233	53 915	6 869	11,6%	8 191	13,8%	14 409	26,7%	11 339	21,0%	40 808	75,7%	15 167	56,3%	(25,2%)
Capital Expenditure Functional	**90 551**	**86 633**	**11 865**	**13,1%**	**19 264**	**21,3%**	**21 392**	**24,7%**	**17 787**	**20,5%**	**70 308**	**81,2%**	**20 066**	**68,6%**	**(11,4%)**
Municipal governance and administration	**6 064**	**6 004**	**1 381**	**22,8%**	**753**	**12,4%**	**176**	**2,9%**	**1 745**	**29,1%**	**4 056**	**67,6%**	**307**	**27,4%**	**468,5%**
Executive and Council	185	285	3	1,8%	42	22,9%	23	8,1%	46	16,0%	114	40,1%	59	10,2%	(22,3%)
Finance and administration	5 879	5 719	1 378	23,4%	711	12,1%	153	2,7%	1 700	29,7%	3 942	68,9%	248	31,1%	584,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 120**	**13 625**	**112**	**,7%**	**1 190**	**7,9%**	**3 671**	**26,9%**	**5 996**	**44,0%**	**10 968**	**80,5%**	**6 527**	**55,5%**	**(8,1%)**
Community and Social Services	7 625	7 187	29	,4%	30	,4%	2 204	30,7%	3 743	52,1%	6 006	83,6%	1 047	36,6%	257,5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 495	6 438	83	1,1%	1 160	15,5%	1 467	22,8%	2 253	35,0%	4 962	77,1%	5 481	63,0%	(58,9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**68 167**	**64 388**	**9 944**	**14,6%**	**17 226**	**25,3%**	**17 352**	**26,9%**	**9 984**	**15,5%**	**54 507**	**84,7%**	**13 199**	**76,2%**	**(24,4%)**
Planning and Development	51 767	46 321	8 038	15,5%	12 977	25,1%	9 783	21,1%	8 137	17,6%	38 936	84,1%	11 689	81,3%	(30,4%)
Road Transport	16 400	18 066	1 906	11,6%	4 249	25,9%	7 569	41,9%	1 847	10,2%	15 571	86,2%	1 510	45,1%	22,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 200**	**2 516**	**428**	**35,7%**	**96**	**8,0%**	**192**	**7,6%**	**61**	**2,4%**	**778**	**30,9%**	**33**	**3,5%**	**87,5%**
Energy sources	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	500	620	428	85,7%	-	-	192	30,9%	61	9,9%	682	109,9%	428	85,7%	(85,7%)
Waste Management	700	896	-	-	96	13,7%	-	-	-	-	96	10,7%	(396)	(91,0%)	(100,0%)
Other	**-**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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 Fourth Quarter: Actual Expenditure	2024/25 Fourth Quarter: 4th 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 Fourth Quarter: Actual Expenditure	2023/24 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 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%**	**129 496**	**42,5%**	**654 978**	**215,1%**	**12 652**	**72,7%**	**923,5%**
Property rates	33 969	33 969	96 357	283,7%	92 106	271,1%	67 155	197,7%	128 542	378,4%	384 160	1 130,9%	11 692	69,4%	999,4%
Service charges	4 085	4 085	652	16,0%	426	10,4%	798	19,5%	663	16,2%	2 539	62,2%	643	42,7%	3,1%
Other revenue	34 857	34 632	590	1,7%	186	,5%	654	1,9%	281	,8%	1 712	4,9%	317	4,7%	(11,2%)
Transfers and Subsidies - Operational	184 131	184 131	147 142	79,9%	-	-	100 977	54,8%	9	-	248 127	134,8%	-	102,9%	(100,0%)
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%	-
Interest	16 027	16 027	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(255 489)**	**(255 151)**	**(17 113)**	**6,7%**	**(25 895)**	**10,1%**	**(15 616)**	**6,1%**	**(20 581)**	**8,1%**	**(79 206)**	**31,0%**	**(27 401)**	**26,3%**	**(24,9%)**
Suppliers and employees	(253 692)	(253 393)	(17 113)	6,7%	(25 895)	10,2%	(15 616)	6,2%	(20 581)	8,1%	(79 206)	31,3%	(27 401)	26,6%	(24,9%)
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%**	**108 914**	**220,4%**	**575 773**	**1 165,3%**	**(14 749)**	**452,6%**	**(838,5%)**
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	**(104 138)**	**(102 969)**	**(14 856)**	**14,3%**	**(21 523)**	**20,7%**	**(22 893)**	**22,2%**	**(18 797)**	**18,3%**	**(78 070)**	**75,8%**	**(19 900)**	**60,0%**	**(5,5%)**
Capital assets	(104 138)	(102 969)	(14 856)	14,3%	(21 523)	20,7%	(22 893)	22,2%	(18 797)	18,3%	(78 070)	75,8%	(19 900)	60,0%	(5,5%)
Net Cash from/(used) Investing Activities	**(104 138)**	**(102 969)**	**(14 856)**	**14,3%**	**(21 523)**	**20,7%**	**(22 893)**	**22,2%**	**(18 797)**	**18,3%**	**(78 070)**	**75,8%**	**(19 900)**	**61,6%**	**(5,5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(54 840)**	**(53 558)**	**222 167**	**(405,1%)**	**49 997**	**(91,2%)**	**135 422**	**(252,8%)**	**90 117**	**(168,3%)**	**497 703**	**(929,3%)**	**(34 649)**	**(144,9%)**	**(360,1%)**
Cash/cash equivalents at the year begin:	97 167	139 435	-	-	361 603	372,1%	411 600	295,2%	547 026	392,3%	-	-	283 857	-	92,7%
Cash/cash equivalents at the year end:	**42 327**	**85 877**	**361 603**	**854,3%**	**411 600**	**972,4%**	**547 026**	**637,0%**	**637 143**	**741,9%**	**637 143**	**741,9%**	**249 208**	**256,5%**	**155,7%**

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	4 648	6,1%	1 726	2,3%	1 640	2,1%	68 495	89,5%	76 508	61,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	696	5,6%	218	1,7%	215	1,7%	11 403	91,0%	12 531	10,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	22	100,0%	22	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	23	,1%	35 060	99,9%	35 083	28,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 989)	(233,7%)	78	6,1%	129	10,1%	4 061	317,4%	1 279	1,0%	-	-	-	-
Total By Income Source	**2 355**	**1,9%**	**2 022**	**1,6%**	**2 007**	**1,6%**	**119 040**	**94,9%**	**125 423**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	468	,9%	627	1,3%	639	1,3%	48 044	96,5%	49 778	39,7%	-	-	-	-
Commercial	560	4,6%	277	2,3%	243	2,0%	11 060	91,1%	12 140	9,7%	-	-	-	-
Households	1 206	2,6%	899	1,9%	908	1,9%	44 211	93,6%	47 223	37,7%	-	-	-	-
Other	121	,7%	218	1,3%	216	1,3%	15 726	96,6%	16 282	13,0%	-	-	-	-
Total By Customer Group	**2 355**	**1,9%**	**2 022**	**1,6%**	**2 007**	**1,6%**	**119 040**	**94,9%**	**125 423**	**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)	17 733	100,0%	-	-	-	-	-	-	17 733	99,8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14	52,2%	13	47,8%	-	-	-	-	28	,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**17 748**	**99,9%**	**13**	**,1%**	**-**	**-**	**-**	**-**	**17 761**	**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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**638 975**	**659 052**	**233 929**	**36,6%**	**206 158**	**32,3%**	**163 212**	**24,8%**	**37 135**	**5,6%**	**640 433**	**97,2%**	**38 901**	**101,9%**	**(4,5%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	56 944	66 213	16 302	28,6%	16 861	29,6%	14 036	21,2%	16 490	24,9%	63 688	96,2%	21 550	110,4%	(23,5%)
Service charges - Waste Water Management	14 252	12 995	3 287	23,1%	3 190	22,4%	3 057	23,5%	3 311	25,5%	12 845	98,8%	3 190	98,6%	3,8%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	663	746	4	,6%	61	9,2%	66	8,8%	10	1,3%	141	18,9%	7	30,3%	33,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 655	15 146	3 807	22,9%	3 766	22,6%	3 552	23,5%	3 473	22,9%	14 599	96,4%	3 810	105,2%	(8,8%)
Interest earned from Current and Non Current Assets	17 435	29 090	5 454	31,3%	8 283	47,5%	7 166	24,6%	7 108	24,4%	28 012	96,3%	6 091	131,7%	16,7%
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%	105	15,8%	678	101,9%	887	319,6%	(88,2%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	1 572	69	-	717	-	-	-	(0)	-	786	50,0%	478	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	532 623	532 623	204 932	38,5%	173 046	32,5%	135 069	25,4%	6 638	1,2%	519 684	97,6%	2 887	99,5%	130,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**715 937**	**762 716**	**140 618**	**19,6%**	**160 020**	**22,4%**	**199 838**	**26,2%**	**84 526**	**11,1%**	**585 002**	**76,7%**	**143 061**	**83,6%**	**(40,9%)**
Employee related costs	273 607	274 093	61 266	22,4%	64 701	23,6%	63 683	23,2%	66 213	24,2%	255 863	93,3%	64 522	97,9%	2,6%
Remuneration of councillors	8 606	7 665	1 732	20,1%	2 101	24,4%	1 908	24,9%	1 841	24,0%	7 581	98,9%	1 672	85,4%	10,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	36 810	41 311	6 704	18,2%	9 224	25,1%	8 234	19,9%	11 161	27,0%	35 323	85,5%	6 549	85,1%	70,4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	101 837	102 367	-	-	-	-	67 891	66,3%	(51 056)	(49,9%)	16 835	16,4%	23 849	97,9%	(314,1%)
Interest	115	95	-	-	-	-	-	-	-	-	-	-	-	2,1%	-
Contracted services	152 097	174 946	30 073	19,8%	52 070	34,2%	34 283	19,6%	33 309	19,0%	149 736	85,6%	32 296	80,2%	3,1%
Transfers and subsidies	6 700	6 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31 908	39 931	7 999	25,1%	23	,1%	246	,6%	8 541	21,4%	16 809	42,1%	-	-	(100,0%)
Operational costs	104 257	116 008	32 843	31,5%	31 902	30,6%	23 593	20,3%	14 517	12,5%	102 856	88,7%	14 173	89,0%	2,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(76 962)**	**(103 664)**	**93 311**	**-**	**46 137**	**-**	**(36 626)**	**-**	**(47 391)**	**-**	**55 431**	**-**	**(104 160)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	318 124	341 348	-	-	105 117	33,0%	34 188	10,0%	60 881	17,8%	200 186	58,6%	41 253	90,6%	47,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**241 161**	**237 684**	**93 311**		**151 254**		**(2 438)**		**13 490**		**255 617**		**(62 907)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**241 161**	**237 684**	**93 311**		**151 254**		**(2 438)**		**13 490**		**255 617**		**(62 907)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**241 161**	**237 684**	**93 311**		**151 254**		**(2 438)**		**13 490**		**255 617**		**(62 907)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**241 161**	**237 684**	**93 311**		**151 254**		**(2 438)**		**13 490**		**255 617**		**(62 907)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**322 312**	**376 284**	**59 447**	**18,4%**	**86 906**	**27,0%**	**47 242**	**12,6%**	**119 886**	**31,9%**	**313 481**	**83,3%**	**50 532**	**96,0%**	**137,2%**
National Government	276 629	274 647	56 028	20,3%	73 965	26,7%	44 387	16,2%	91 395	33,3%	265 775	96,8%	49 184	103,3%	85,8%
Provincial Government	-	22 178	-	-	-	-	-	-	3 500	15,8%	3 500	15,8%	-	-	(100,0%)
District Municipality	315	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**276 944**	**297 074**	**56 028**	**20,2%**	**73 965**	**26,7%**	**44 387**	**14,9%**	**94 895**	**31,9%**	**269 275**	**90,6%**	**49 184**	**103,3%**	**92,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 368	79 210	3 419	7,5%	12 941	28,5%	2 854	3,6%	24 991	31,6%	44 206	55,8%	1 349	24,3%	1 753,1%
Capital Expenditure Functional	**322 312**	**376 284**	**59 447**	**18,4%**	**86 906**	**27,0%**	**47 242**	**12,6%**	**121 372**	**32,3%**	**314 967**	**83,7%**	**50 532**	**96,0%**	**140,2%**
Municipal governance and administration	**14 205**	**17 785**	**2 263**	**15,9%**	**4 005**	**28,2%**	**1 213**	**6,8%**	**3 531**	**19,9%**	**11 012**	**61,9%**	**843**	**27,0%**	**319,1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 205	17 785	2 263	15,9%	4 005	28,2%	1 213	6,8%	3 531	19,9%	11 012	61,9%	843	27,0%	319,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**148**	**9,2%**	**(100,0%)**
Community and Social Services	600	-	-	-	-	-	-	-	-	-	-	-	148	9,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**121 210**	**122 139**	**8 213**	**6,8%**	**27 210**	**22,4%**	**23 541**	**19,3%**	**41 972**	**34,4%**	**100 935**	**82,6%**	**3 492**	**94,6%**	**1 101,8%**
Planning and Development	121 210	122 139	8 213	6,8%	27 210	22,4%	23 541	19,3%	41 972	34,4%	100 935	82,6%	3 492	94,6%	1 101,8%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**186 297**	**236 361**	**48 971**	**26,3%**	**55 691**	**29,9%**	**22 488**	**9,5%**	**75 869**	**32,1%**	**203 019**	**85,9%**	**46 050**	**101,0%**	**64,8%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	176 093	210 138	37 748	21,4%	49 407	28,1%	19 589	9,3%	73 291	34,9%	180 035	85,7%	31 631	95,9%	131,7%
Waste Water Management	10 204	26 222	11 223	110,0%	6 285	61,6%	2 899	11,1%	2 577	9,8%	22 984	87,7%	14 419	118,6%	(82,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**979 188**	**1 019 952**	**790 031**	**80,7%**	**586 689**	**59,9%**	**575 164**	**56,4%**	**490 992**	**48,1%**	**2 442 876**	**239,5%**	**316 424**	**282,8%**	**55,2%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Service charges	62 194	69 750	21 692	34,9%	15 555	25,0%	13 535	19,4%	18 914	27,1%	69 696	99,9%	17 366	102,0%	8,9%
Other revenue	68 324	67 270	433 675	634,7%	261 399	382,6%	364 741	542,2%	443 452	659,2%	1 503 267	2 234,7%	281 750	3 344,6%	57,4%
Transfers and Subsidies - Operational	512 493	512 493	208 995	40,8%	165 953	32,4%	125 047	24,4%	-	-	499 995	97,6%	717	95,8%	(100,0%)
Transfers and Subsidies - Capital	318 124	341 348	120 215	37,8%	135 499	42,6%	64 675	18,9%	21 517	6,3%	341 906	100,2%	10 500	101,5%	104,9%
Interest	18 053	29 090	5 454	30,2%	8 283	45,9%	7 166	24,6%	7 108	24,4%	28 012	96,3%	6 091	117,6%	16,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(652 840)**	**(727 806)**	**(219 461)**	**33,6%**	**(265 717)**	**40,7%**	**(212 905)**	**29,3%**	**(273 321)**	**37,6%**	**(971 403)**	**133,5%**	**(183 779)**	**141,9%**	**48,7%**
Suppliers and employees	(652 698)	(727 791)	(219 461)	33,6%	(265 717)	40,7%	(212 905)	29,3%	(273 321)	37,6%	(971 403)	133,5%	(183 779)	141,9%	48,7%
Finance charges	(142)	(15)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**326 348**	**292 146**	**570 571**	**174,8%**	**320 972**	**98,4%**	**362 260**	**124,0%**	**217 671**	**74,5%**	**1 471 473**	**503,7%**	**132 645**	**555,4%**	**64,1%**
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	**(322 312)**	**(376 284)**	**(59 447)**	**18,4%**	**(86 906)**	**27,0%**	**(47 242)**	**12,6%**	**(119 886)**	**31,9%**	**(313 481)**	**83,3%**	**(50 532)**	**96,0%**	**137,2%**
Capital assets	(322 312)	(376 284)	(59 447)	18,4%	(86 906)	27,0%	(47 242)	12,6%	(119 886)	31,9%	(313 481)	83,3%	(50 532)	96,0%	137,2%
Net Cash from/(used) Investing Activities	**(322 312)**	**(376 284)**	**(59 447)**	**18,4%**	**(86 906)**	**27,0%**	**(47 242)**	**12,6%**	**(119 886)**	**31,9%**	**(313 481)**	**83,3%**	**(50 532)**	**96,0%**	**137,2%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 400)**	**(2 400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2 400)	(2 400)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 400)**	**(2 400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 637**	**(86 538)**	**511 123**	**31 227,0%**	**234 066**	**14 300,2%**	**315 018**	**(364,0%)**	**97 785**	**(113,0%)**	**1 157 992**	**(1 338,1%)**	**82 113**	**28 660,5%**	**19,1%**
Cash/cash equivalents at the year begin:	151 221	229 993	213 551	141,2%	720 554	476,5%	954 620	415,1%	1 269 638	552,0%	213 551	92,9%	1 540 469	89,7%	(17,6%)
Cash/cash equivalents at the year end:	**152 858**	**143 455**	**720 891**	**471,6%**	**954 620**	**624,5%**	**1 269 638**	**885,0%**	**1 367 422**	**953,2%**	**1 367 422**	**953,2%**	**1 622 582**	**1 125,0%**	**(15,7%)**

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	3 911	2,7%	2 956	2,0%	1 917	1,3%	138 598	94,0%	147 381	62,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 175	25,5%	1 033	22,4%	149	3,2%	2 246	48,8%	4 603	1,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 528	2,7%	1 155	2,0%	749	1,3%	54 145	94,0%	57 576	24,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	459	25,5%	404	22,4%	58	3,2%	877	48,8%	1 798	,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	654	2,7%	494	2,0%	320	1,3%	23 168	94,0%	24 636	10,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	196	25,5%	173	22,4%	25	3,2%	375	48,8%	769	,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**7 923**	**3,3%**	**6 214**	**2,6%**	**3 218**	**1,4%**	**219 409**	**92,7%**	**236 764**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 101	19,7%	3 529	13,7%	1 142	4,4%	16 062	62,2%	25 834	10,9%	-	-	-	-
Commercial	653	3,6%	526	2,9%	317	1,8%	16 430	91,7%	17 926	7,6%	-	-	-	-
Households	2 170	1,1%	2 159	1,1%	1 759	,9%	186 916	96,8%	193 004	81,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 923**	**3,3%**	**6 214**	**2,6%**	**3 218**	**1,4%**	**219 409**	**92,7%**	**236 764**	**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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**100 075 631**	**100 695 561**	**29 037 369**	**29,0%**	**26 801 857**	**26,8%**	**24 732 184**	**24,6%**	**18 735 644**	**18,6%**	**99 307 053**	**98,6%**	**18 083 424**	**97,5%**	**3,6%**
Exchange Revenue															
Service charges - Electricity	31 455 883	31 310 538	7 926 734	25,2%	7 334 974	23,3%	7 107 947	22,7%	7 376 163	23,6%	29 745 819	95,0%	6 299 499	89,2%	17,1%
Service charges - Water	11 761 272	11 549 598	2 407 210	20,5%	2 860 858	24,3%	2 913 579	25,2%	2 846 882	24,6%	11 028 529	95,5%	3 267 377	96,1%	(12,9%)
Service charges - Waste Water Management	2 665 105	2 693 581	541 745	20,3%	563 842	21,2%	630 597	23,4%	742 308	27,6%	2 478 492	92,0%	792 368	104,9%	(6,3%)
Service charges - Waste Management	1 956 353	1 966 911	496 726	25,4%	491 051	25,1%	492 855	25,1%	471 945	24,0%	1 952 577	99,3%	429 387	98,2%	9,9%
Sale of Goods and Rendering of Services	850 189	853 941	107 880	12,7%	206 080	24,2%	119 951	14,0%	146 866	17,2%	580 777	68,0%	164 656	80,0%	(10,8%)
Agency services	92 534	88 394	18 205	19,7%	23 333	25,2%	21 754	24,6%	21 997	24,9%	85 290	96,5%	15 898	93,5%	38,4%
Interest	1 224	1 104	34	2,8%	975	79,7%	870	78,9%	514	46,6%	2 394	216,9%	3 172	328,0%	(83,8%)
Interest earned from Receivables	1 537 559	1 868 773	591 182	38,4%	665 914	43,3%	674 136	36,1%	665 619	35,6%	2 596 850	139,0%	594 944	165,1%	11,9%
Interest earned from Current and Non Current Assets	1 412 930	1 490 003	351 595	24,9%	339 937	24,1%	254 021	17,0%	297 720	20,0%	1 243 273	83,4%	426 531	103,4%	(30,2%)
Dividends	37 500	45 000	-	-	29 000	77,3%	16 000	35,6%	-	-	45 000	100,0%	-	100,0%	-
Rent on Land	2 865	3 907	584	20,4%	754	26,3%	637	16,3%	1 357	34,7%	3 332	85,3%	1 157	102,8%	17,3%
Rental from Fixed Assets	1 312 108	1 336 448	266 191	20,3%	279 651	21,3%	93	-	250 609	18,8%	796 544	59,6%	292 149	86,2%	(14,2%)
Licence and permits	65 044	73 723	14 102	21,7%	14 530	22,3%	19 826	26,9%	16 044	21,8%	64 501	87,5%	15 420	92,1%	4,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	573 479	618 302	119 473	20,8%	174 370	30,4%	195 307	31,6%	172 453	27,9%	661 603	107,0%	164 138	81,7%	5,1%
Non-Exchange Revenue															
Property rates	18 476 220	18 561 785	6 110 855	33,1%	4 840 743	26,2%	4 839 410	26,1%	4 729 734	25,5%	20 520 742	110,6%	4 353 852	107,4%	8,6%
Surcharges and Taxes	487 130	460 592	89 738	18,4%	78 745	16,2%	117 376	25,5%	45 714	9,9%	331 572	72,0%	85 671	92,7%	(46,6%)
Fines, penalties and forfeits	240 559	212 047	47 377	19,7%	54 102	22,5%	69 950	33,0%	(47 248)	(22,3%)	124 181	58,6%	(50 236)	57,2%	(5,9%)
Licences or permits	98 888	97 461	21 439	21,7%	21 734	22,0%	21 167	21,7%	20 621	21,2%	84 962	87,2%	18 794	85,1%	9,7%
Transfer and subsidies - Operational	21 525 874	21 667 101	8 234 410	38,3%	7 144 488	33,2%	5 550 315	25,6%	121 036	,6%	21 050 249	97,2%	435 561	95,9%	(72,2%)
Interest	687 620	767 397	249 031	36,2%	261 583	38,0%	285 573	37,2%	263 086	34,3%	1 059 273	138,0%	231 700	168,1%	13,5%
Fuel Levy	4 103 318	4 103 318	1 247 622	30,4%	1 247 622	30,4%	1 247 622	30,4%	360 452	8,8%	4 103 318	100,0%	353 805	100,0%	1,9%
Operational Revenue	5 270	60 078	1 411	26,8%	775	14,7%	2 039	3,4%	1 198	2,0%	5 424	9,0%	1 148	90,3%	4,4%
Gains on disposal of Assets	18 780	36 698	26 949	143,5%	18 847	100,4%	(709)	(1,9%)	36 237	98,7%	81 324	221,6%	23 843	298,3%	52,0%
Other Gains	707 928	828 861	166 875	23,6%	147 950	20,9%	151 867	18,3%	194 336	23,4%	661 027	79,8%	189 363	91,0%	2,6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	(26 771)	-	(100,0%)
Operating Expenditure	**98 906 688**	**101 130 612**	**24 711 488**	**25,0%**	**24 302 547**	**24,6%**	**22 039 645**	**21,8%**	**20 147 613**	**19,9%**	**91 201 293**	**90,2%**	**21 643 842**	**90,0%**	**(6,9%)**
Employee related costs	26 992 144	26 535 774	5 890 898	21,8%	7 163 286	26,5%	6 254 974	23,6%	6 137 658	23,1%	25 446 816	95,9%	5 808 417	93,3%	5,7%
Remuneration of councillors	1 011 203	1 012 033	223 647	22,1%	253 833	25,1%	244 668	24,2%	229 641	22,7%	951 789	94,0%	219 382	94,6%	4,7%
Bulk purchases - electricity	25 969 414	26 199 635	8 101 479	31,2%	5 649 688	21,8%	5 646 327	21,6%	5 812 495	22,2%	25 209 989	96,2%	5 885 423	97,8%	(1,2%)
Inventory consumed	7 864 623	7 821 171	1 623 498	20,6%	1 627 976	20,7%	1 726 254	22,1%	1 475 648	18,9%	6 453 376	82,5%	1 514 661	81,7%	(2,6%)
Debt impairment	5 083 517	4 970 351	1 759 123	34,6%	732 864	14,4%	421 031	8,5%	(3 004 926)	(60,5%)	(91 908)	(1,8%)	(8 460)	51,3%	35 418,3%
Depreciation and amortisation	6 908 708	6 979 665	1 555 627	22,5%	1 631 712	23,6%	1 662 563	23,8%	1 537 196	22,0%	6 387 097	91,5%	1 573 729	89,2%	(2,3%)
Interest	1 508 420	1 557 769	354 605	23,5%	377 422	25,0%	372 191	23,9%	506 698	32,5%	1 610 916	103,4%	141 146	86,8%	259,0%
Contracted services	12 838 510	14 445 788	2 501 222	19,5%	3 692 901	28,8%	2 986 093	20,7%	3 857 594	26,7%	13 037 810	90,3%	3 761 160	89,5%	2,6%
Transfers and subsidies	1 077 803	1 056 256	179 213	16,6%	238 528	22,1%	(34 941)	(3,3%)	122 410	11,6%	505 210	47,8%	254 739	85,6%	(51,9%)
Irrecoverable debts written off	266 015	511 880	43 896	16,5%	24 768	9,3%	53 028	10,4%	835 368	163,2%	957 060	187,0%	183 749	41,4%	354,6%
Operational costs	6 987 294	7 592 222	1 606 774	23,0%	1 976 630	28,3%	1 587 808	20,9%	1 630 980	21,5%	6 802 193	89,6%	1 624 043	87,2%	,4%
Losses on disposal of Assets	21 127	21 847	46	,2%	(42)	(,2%)	1 476	6,8%	30 254	138,5%	31 734	145,3%	5 410	52,3%	459,3%
Other Losses	2 377 910	2 426 220	871 460	36,6%	932 980	39,2%	1 118 172	46,1%	976 599	40,3%	3 899 211	160,7%	680 443	115,4%	43,5%
Surplus/(Deficit)	**1 168 942**	**(435 051)**	**4 325 881**	**-**	**2 499 309**	**-**	**2 692 539**	**-**	**(1 411 969)**	**-**	**8 105 760**	**-**	**(3 560 418)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	9 138 282	9 959 960	1 817 627	19,9%	2 093 060	22,9%	1 499 819	15,1%	2 732 325	27,4%	8 142 831	81,8%	3 103 337	84,4%	(12,0%)
Transfers and subsidies - capital (in-kind)	201 175	205 438	529	,3%	(508 769)	(252,9%)	(248)	(,1%)	9 281	4,5%	(499 208)	(243,0%)	46 261	863,4%	(79,9%)
Surplus/(Deficit) after capital transfers and contributions	**10 508 400**	**9 730 346**	**6 144 037**		**4 083 600**		**4 192 110**		**1 329 636**		**15 749 382**		**(410 819)**		
Income Tax	(6 428)	(6 428)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**10 514 827**	**9 736 774**	**6 144 037**		**4 083 600**		**4 192 110**		**1 329 636**		**15 749 382**		**(410 819)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 514 827**	**9 736 774**	**6 144 037**		**4 083 600**		**4 192 110**		**1 329 636**		**15 749 382**		**(410 819)**		
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%	57 135	21,3%	172 367	64,3%	54 344	82,0%	5,1%
Surplus/(Deficit) for the year	**10 760 717**	**10 004 762**	**6 180 573**		**4 119 200**		**4 235 206**		**1 386 771**		**15 921 749**		**(356 476)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**14 996 675**	**15 807 162**	**1 893 051**	**12,6%**	**2 704 339**	**18,0%**	**2 697 522**	**17,1%**	**4 392 442**	**27,8%**	**11 687 353**	**73,9%**	**4 685 445**	**74,8%**	**(6,3%)**
National Government	7 866 738	8 448 675	1 611 459	20,5%	1 877 639	23,9%	1 307 993	15,5%	2 311 804	27,4%	7 108 895	84,1%	2 313 125	80,3%	(,1%)
Provincial Government	743 668	822 770	20 635	2,8%	80 446	10,8%	67 399	8,2%	89 446	10,9%	257 926	31,3%	75 227	28,4%	18,9%
District Municipality	315	4 161	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	7 542	289	-	-	-	-	439	151,7%	31	10,6%	469	162,3%	1 203	156,0%	(97,5%)
Transfers recognised - capital	**8 618 263**	**9 275 895**	**1 632 095**	**18,9%**	**1 958 085**	**22,7%**	**1 375 830**	**14,8%**	**2 401 280**	**25,9%**	**7 367 289**	**79,4%**	**2 389 556**	**75,5%**	**,5%**
Borrowing	2 302 259	2 162 238	111 539	4,8%	390 064	16,9%	214 681	9,9%	848 269	39,2%	1 564 553	72,4%	1 175 827	87,4%	(27,9%)
Internally generated funds	4 076 152	4 369 029	149 417	3,7%	356 190	8,7%	1 107 010	25,3%	1 142 893	26,2%	2 755 511	63,1%	1 120 063	64,3%	2,0%
Capital Expenditure Functional	**15 006 751**	**15 835 936**	**1 825 179**	**12,2%**	**2 969 266**	**19,8%**	**2 909 351**	**18,4%**	**4 706 212**	**29,7%**	**12 410 008**	**78,4%**	**5 103 756**	**77,8%**	**(7,8%)**
Municipal governance and administration	**1 681 287**	**1 188 228**	**(773)**	**-**	**110 795**	**6,6%**	**332 308**	**28,0%**	**393 427**	**33,1%**	**835 757**	**70,3%**	**631 520**	**75,2%**	**(37,7%)**
Executive and Council	670 084	145 613	(27 584)	(4,1%)	66 904	10,0%	26 174	18,0%	120 116	82,5%	185 609	127,5%	106 885	56,0%	12,4%
Finance and administration	1 010 394	1 041 928	26 789	2,7%	43 709	4,3%	306 029	29,4%	273 222	26,2%	649 749	62,4%	524 278	81,5%	(47,9%)
Internal audit	809	687	23	2,8%	182	22,5%	106	15,4%	89	13,0%	400	58,1%	357	46,3%	(75,0%)
Community and Public Safety	**2 252 057**	**2 551 571**	**43 453**	**1,9%**	**492 885**	**21,9%**	**352 866**	**13,8%**	**642 765**	**25,2%**	**1 531 969**	**60,0%**	**669 231**	**68,6%**	**(4,0%)**
Community and Social Services	487 305	487 361	(93 677)	(19,2%)	133 759	27,4%	123 510	25,3%	134 290	27,6%	297 883	61,1%	214 682	103,0%	(37,4%)
Sport And Recreation	552 297	699 698	54 300	9,8%	108 577	19,7%	157 181	22,5%	230 081	32,9%	550 139	78,6%	211 966	88,8%	8,5%
Public Safety	190 329	248 656	(2 531)	(1,3%)	21 484	11,3%	2 529	1,0%	49 238	19,8%	70 720	28,4%	52 608	79,9%	(6,4%)
Housing	987 949	1 077 258	85 333	8,6%	225 581	22,8%	66 560	6,2%	216 682	20,1%	594 156	55,2%	183 237	42,3%	18,3%
Health	34 176	38 598	27	,1%	3 484	10,2%	3 087	8,0%	12 474	32,3%	19 071	49,4%	6 739	55,9%	85,1%
Economic and Environmental Services	**3 804 969**	**4 233 590**	**586 394**	**15,4%**	**699 771**	**18,4%**	**1 054 444**	**24,9%**	**961 919**	**22,7%**	**3 302 528**	**78,0%**	**1 416 214**	**75,1%**	**(32,1%)**
Planning and Development	1 179 000	1 168 165	129 062	10,9%	227 749	19,3%	280 783	24,0%	214 461	18,4%	852 056	72,9%	270 298	82,6%	(20,7%)
Road Transport	2 605 101	3 039 707	455 414	17,5%	464 978	17,8%	772 972	25,4%	741 244	24,4%	2 434 609	80,1%	1 138 628	72,8%	(34,9%)
Environmental Protection	20 868	25 718	1 918	9,2%	7 043	33,8%	689	2,7%	6 214	24,2%	15 863	61,7%	7 288	65,3%	(14,7%)
Trading Services	**7 172 147**	**7 775 700**	**1 197 866**	**16,7%**	**1 657 470**	**23,1%**	**1 164 597**	**15,0%**	**2 677 547**	**34,4%**	**6 697 481**	**86,1%**	**2 363 119**	**82,5%**	**13,3%**
Energy sources	1 013 368	1 276 808	169 643	16,7%	200 830	19,8%	262 910	20,6%	288 297	22,6%	921 681	72,2%	316 163	65,2%	(8,8%)
Water Management	4 203 725	4 235 206	763 111	18,2%	1 023 417	24,3%	551 714	13,0%	1 587 213	37,5%	3 925 455	92,7%	1 048 551	89,6%	51,4%
Waste Water Management	1 548 319	1 962 685	242 683	15,7%	381 261	24,6%	302 800	15,4%	724 758	36,9%	1 651 502	84,1%	911 853	84,0%	(20,5%)
Waste Management	406 735	301 001	22 429	5,5%	51 962	12,8%	47 174	15,7%	77 278	25,7%	198 843	66,1%	86 551	55,9%	(10,7%)
Other	**96 291**	**86 847**	**(1 761)**	**(1,8%)**	**8 345**	**8,7%**	**5 135**	**5,9%**	**30 555**	**35,2%**	**42 274**	**48,7%**	**23 672**	**76,5%**	**29,1%**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**102 711 381**	**103 850 461**	**11 409 689**	**11,1%**	**20 182 634**	**19,6%**	**15 835 231**	**15,2%**	**7 716 100**	**7,4%**	**55 143 655**	**53,1%**	**9 574 513**	**54,8%**	**(19,4%)**
Property rates	16 997 763	17 053 626	4 447 659	26,2%	4 523 428	26,6%	1 688 300	9,9%	1 426 516	8,4%	12 085 904	70,9%	2 887 862	79,2%	(50,6%)
Service charges	44 106 299	43 811 006	2 707 748	6,1%	3 389 533	7,7%	2 511 671	5,7%	2 536 344	5,8%	11 145 296	25,4%	2 549 065	19,5%	(,5%)
Other revenue	8 919 381	9 271 610	3 112 515	34,9%	3 153 191	35,4%	3 136 334	33,8%	2 039 406	22,0%	11 441 446	123,4%	2 644 631	114,7%	(22,9%)
Transfers and Subsidies - Operational	21 637 888	22 016 112	(1 558 579)	(7,2%)	13 192 660	61,0%	6 038 334	27,4%	1 115 014	5,1%	18 787 430	85,3%	1 037 732	84,2%	7,4%
Transfers and Subsidies - Capital	9 158 869	9 671 166	2 368 611	25,9%	1 524 551	16,6%	1 905 440	19,7%	319 999	3,3%	6 118 602	63,3%	210 940	48,2%	51,7%
Interest	1 853 681	1 981 941	331 735	17,9%	(5 629 729)	(303,7%)	539 151	27,2%	278 821	14,1%	(4 480 023)	(226,0%)	209 283	41,4%	33,2%
Dividends	37 500	45 000	-	-	29 000	77,3%	16 000	35,6%	-	-	45 000	100,0%	35 000	104,3%	(100,0%)
Payments	**(85 544 075)**	**(87 520 287)**	**(6 182 665)**	**7,2%**	**(7 052 280)**	**8,2%**	**(6 352 510)**	**7,3%**	**(6 540 789)**	**7,5%**	**(26 128 243)**	**29,9%**	**(5 291 305)**	**40,2%**	**23,6%**
Suppliers and employees	(83 098 041)	(85 043 050)	(6 157 001)	7,4%	(6 929 491)	8,3%	(6 330 867)	7,4%	(6 433 249)	7,6%	(25 850 608)	30,4%	(5 215 999)	40,7%	23,3%
Finance charges	(1 468 960)	(1 491 018)	(25 664)	1,7%	(122 192)	8,3%	(10 149)	,7%	(107 194)	7,2%	(265 199)	17,8%	(75 306)	16,8%	42,3%
Transfers and grants	(977 075)	(986 219)	-	-	(597)	,1%	(11 493)	1,2%	(346)	-	(12 436)	1,3%	-	(1,6%)	(100,0%)

Net Cash from/(used) Operating Activities	17 167 306	16 330 174	5 227 024	30,4%	13 130 355	76,5%	9 482 721	58,1%	1 175 312	7,2%	29 015 412	177,7%	4 283 208	102,0%	(72,6%)
Cash Flow from Investing Activities															
Receipts	**46 742**	**66 436**	**(73 127)**	**(156,4%)**	**(126 567)**	**(270,8%)**	**(22 728)**	**(34,2%)**	**30 271**	**45,6%**	**(192 151)**	**(289,2%)**	**(127 688)**	**(191,4%)**	**(123,7%)**
Proceeds on disposal of PPE	43 207	62 415	328	,8%	10	-	12 084	19,4%	5 404	8,7%	17 826	28,6%	5 129	79,1%	5,4%
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%)	(44 616)	(1 109,6%)	(255 352)	(6 350,5%)	(79 734)	(2 702,1%)	(44,0%)
Decrease (increase) in non-current investments	-	-	(1 268)	-	(11 768)	-	(11 073)	-	69 484	-	45 376	-	(53 084)	-	(230,9%)
Payments	**(15 233 249)**	**(16 126 395)**	**(1 114 769)**	**7,3%**	**(1 485 625)**	**9,8%**	**(736 505)**	**4,6%**	**(1 294 058)**	**8,0%**	**(4 630 956)**	**28,7%**	**(1 216 199)**	**30,6%**	**6,4%**
Capital assets	(15 233 249)	(16 126 395)	(1 114 769)	7,3%	(1 485 625)	9,8%	(736 505)	4,6%	(1 294 058)	8,0%	(4 630 956)	28,7%	(1 216 199)	30,6%	6,4%
Net Cash from/(used) Investing Activities	**(15 186 507)**	**(16 059 959)**	**(1 187 896)**	**7,8%**	**(1 612 191)**	**10,6%**	**(759 233)**	**4,7%**	**(1 263 786)**	**7,9%**	**(4 823 107)**	**30,0%**	**(1 343 887)**	**31,8%**	**(6,0%)**
Cash Flow from Financing Activities															
Receipts	**2 237 792**	**2 237 742**	**200 059**	**8,9%**	**(230)**	**-**	**180 394**	**8,1%**	**17 835**	**,8%**	**398 057**	**17,8%**	**202 024**	**24,9%**	**(91,2%)**
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%	200 000	24,7%	(100,0%)
Increase (decrease) in consumer deposits	114 477	114 427	59	,1%	(230)	(,2%)	394	,3%	17 835	15,6%	18 057	15,8%	2 024	349,0%	781,1%
Payments	**(1 632 084)**	**(1 567 880)**	**(35 269)**	**2,2%**	**(138 418)**	**8,5%**	**(24 082)**	**1,5%**	**(115 322)**	**7,4%**	**(313 091)**	**20,0%**	**(73 553)**	**19,4%**	**56,8%**
Repayment of borrowing	(1 632 084)	(1 567 880)	(35 269)	2,2%	(138 418)	8,5%	(24 082)	1,5%	(115 322)	7,4%	(313 091)	20,0%	(73 553)	19,4%	56,8%
Net Cash from/(used) Financing Activities	**605 708**	**669 862**	**164 790**	**27,2%**	**(138 648)**	**(22,9%)**	**156 312**	**23,3%**	**(97 487)**	**(14,6%)**	**84 966**	**12,7%**	**128 471**	**31,2%**	**(175,9%)**
Net Increase/(Decrease) in cash held	**2 586 506**	**940 077**	**4 203 918**	**162,5%**	**11 379 515**	**440,0%**	**8 879 800**	**944,6%**	**(185 962)**	**(19,8%)**	**24 277 271**	**2 582,5%**	**3 067 792**	**249,4%**	**(106,1%)**
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%	29 619 261	188,0%	4 651 243	29,5%	22 391 591	31,9%	32,3%
Cash/cash equivalents at the year end:	**17 644 137**	**16 697 833**	**9 165 468**	**51,9%**	**21 031 114**	**119,2%**	**29 618 656**	**177,4%**	**29 408 842**	**176,1%**	**29 408 842**	**176,1%**	**25 441 633**	**112,8%**	**15,6%**

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	1 565 966	6,0%	710 660	2,7%	790 009	3,0%	22 926 083	88,2%	25 992 719	38,7%	(290 360)	(1,1%)	34 165 086	131,4%
Trade and Other Receivables from Exchange Transactions - Electricity	2 300 212	28,3%	403 848	5,0%	320 116	3,9%	5 109 678	62,8%	8 133 853	12,1%	(58 763)	(,7%)	5 400 273	66,4%
Receivables from Non-exchange Transactions - Property Rates	1 339 610	8,9%	457 856	3,0%	410 513	2,7%	12 883 642	85,4%	15 091 620	22,5%	(27 219)	(,2%)	15 136 468	100,3%
Receivables from Exchange Transactions - Waste Water Management	282 507	5,9%	133 735	2,8%	127 263	2,6%	4 273 302	88,7%	4 816 807	7,2%	664	-	5 144 184	106,8%
Receivables from Exchange Transactions - Waste Management	157 657	6,0%	60 293	2,3%	63 903	2,4%	2 352 175	89,3%	2 634 030	3,9%	(9 503)	(,4%)	2 595 965	98,6%
Receivables from Exchange Transactions - Property Rental Debtors	51 961	7,1%	20 297	2,8%	17 123	2,3%	647 014	87,9%	736 395	1,1%	4	-	880 864	119,6%
Interest on Arrear Debtor Accounts	215 873	3,9%	86 858	1,6%	110 042	2,0%	5 077 776	92,5%	5 490 549	8,2%	28 431	,5%	11 549 491	210,4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	196	25,5%	173	22,4%	25	3,2%	375	48,8%	769	-	(66 631)	(8 659,6%)	-	-
Other	554 175	13,1%	294 179	7,0%	46 047	1,1%	3 319 930	78,8%	4 214 330	6,3%	815	-	3 826 058	90,8%
Total By Income Source	**6 468 158**	**9,6%**	**2 167 898**	**3,2%**	**1 885 041**	**2,8%**	**56 589 975**	**84,3%**	**67 111 072**	**100,0%**	**(422 563)**	**(,6%)**	**78 698 388**	**117,3%**
Debtors Age Analysis By Customer Group														
Organs of State	781 236	18,3%	254 181	5,9%	157 283	3,7%	3 085 593	72,1%	4 278 294	6,4%	(126 733)	(3,0%)	2 136 211	49,9%
Commercial	2 427 831	18,8%	430 689	3,3%	385 895	3,0%	9 655 055	74,8%	12 899 471	19,2%	(356 975)	(2,8%)	11 959 939	92,7%
Households	2 770 093	5,7%	1 476 880	3,0%	1 308 390	2,7%	42 994 503	88,6%	48 549 865	72,3%	63 933	,1%	64 501 788	132,9%
Other	488 997	35,3%	6 148	,4%	33 473	2,4%	854 824	61,8%	1 383 442	2,1%	(2 788)	(,2%)	100 451	7,3%
Total By Customer Group	**6 468 158**	**9,6%**	**2 167 898**	**3,2%**	**1 885 041**	**2,8%**	**56 589 975**	**84,3%**	**67 111 072**	**100,0%**	**(422 563)**	**(,6%)**	**78 698 388**	**117,3%**

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	1 166 730	32,5%	296 052	8,2%	408 791	11,4%	1 721 383	47,9%	3 592 955	38,6%
Bulk Water	417 773	18,7%	24 448	1,1%	55 041	2,5%	1 737 388	77,7%	2 234 650	24,0%
PAYE deductions	192 776	100,0%	8	-	8	-	61	-	192 853	2,1%
VAT (output less input)	(80 615)	100,0%	-	-	-	-	39	-	(80 576)	(,9%)
Pensions / Retirement deductions	185 180	99,9%	13	-	34	-	93	,1%	185 320	2,0%
Loan repayments	(128)	26,0%	(425)	86,2%	-	-	60	(12,3%)	(493)	-
Trade Creditors	1 110 387	45,4%	142 998	5,9%	44 023	1,8%	1 131 182	46,3%	2 443 255	26,3%
Auditor-General	7 009	47,5%	(447)	(3,0%)	(362)	(2,5%)	8 549	58,0%	14 749	,2%
Other	208 142	34,2%	20 203	3,3%	(3 024)	(,5%)	383 531	63,0%	608 851	6,5%
Medical Aid deductions	113 960	100,0%	-	-	-	-	-	-	113 960	1,2%
Total	**3 321 213**	**35,7%**	**482 849**	**5,2%**	**504 510**	**5,4%**	**4 996 952**	**53,7%**	**9 305 524**	**100,0%**