KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**60 395 849**	**17 002 418**	**28,2%**	**17 002 418**	**28,2%**	**15 776 742**	**28,1%**	**7,8%**
Exchange Revenue								
Service charges - Electricity	22 101 835	5 468 948	24,7%	5 468 948	24,7%	5 145 974	26,2%	6,3%
Service charges - Water	8 889 108	1 866 155	21,0%	1 866 155	21,0%	1 488 226	19,1%	25,4%
Service charges - Waste Water Management	1 965 820	439 410	22,4%	439 410	22,4%	296 969	16,9%	48,0%
Service charges - Waste Management	1 126 808	285 148	25,3%	285 148	25,3%	256 360	24,1%	11,2%
Sale of Goods and Rendering of Services	415 214	86 314	20,8%	86 314	20,8%	59 480	16,1%	45,1%
Agency services	36 673	7 467	20,4%	7 467	20,4%	5 952	17,7%	25,4%
Interest	4 000	46	1,2%	46	1,2%	1	,1%	4 771,6%
Interest earned from Receivables	798 817	406 904	50,9%	406 904	50,9%	387 079	50,6%	5,1%
Interest earned from Current and Non Current Assets	716 166	119 200	16,6%	119 200	16,6%	185 992	22,6%	(35,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	600	-	-	-	-	139	23,1%	(100,0%)
Rental from Fixed Assets	725 574	180 180	24,8%	180 180	24,8%	237 733	21,5%	(24,2%)
Licence and permits	8 165	1 966	24,1%	1 966	24,1%	875	10,8%	124,8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	239 242	49 380	20,6%	49 380	20,6%	68 561	29,3%	(28,0%)
Non-Exchange Revenue								
Property rates	12 825 000	4 290 373	33,5%	4 290 373	33,5%	4 022 015	34,0%	6,7%
Surcharges and Taxes	-	50 844	-	50 844	-	80 941	17,9%	(37,2%)
Fines, penalties and forfeits	31 475	9 888	31,4%	9 888	31,4%	3 715	31,2%	166,2%
Licences or permits	54 774	9 590	17,5%	9 590	17,5%	12 940	27,2%	(25,9%)
Transfer and subsidies - Operational	6 071 456	2 260 387	37,2%	2 260 387	37,2%	2 087 765	35,8%	8,3%
Interest	485 750	173 805	35,8%	173 805	35,8%	167 047	35,9%	4,0%
Fuel Levy	3 875 640	1 291 880	33,3%	1 291 880	33,3%	1 247 622	33,3%	3,5%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	11 892	4 531	38,1%	4 531	38,1%	21 116	192,0%	(78,5%)
Other Gains	11 840	0	-	0	-	240	,4%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**60 121 874**	**14 785 930**	**24,6%**	**14 785 930**	**24,6%**	**14 490 559**	**26,0%**	**2,0%**
Employee related costs	15 170 402	3 122 526	20,6%	3 122 526	20,6%	2 960 644	20,7%	5,5%
Remuneration of councillors	160 102	36 425	22,8%	36 425	22,8%	35 020	23,0%	4,0%
Bulk purchases - electricity	18 721 853	5 476 775	29,3%	5 476 775	29,3%	5 177 855	31,2%	5,8%
Inventory consumed	5 380 003	862 611	16,0%	862 611	16,0%	902 079	18,5%	(4,4%)
Debt impairment	3 104 016	1 359 411	43,8%	1 359 411	43,8%	1 695 125	56,3%	(19,8%)
Depreciation and amortisation	3 424 737	876 610	25,6%	876 610	25,6%	731 940	23,5%	19,8%
Interest	1 050 579	273 627	26,0%	273 627	26,0%	263 074	23,1%	4,0%
Contracted services	7 456 264	1 278 758	17,2%	1 278 758	17,2%	1 270 222	18,2%	,7%
Transfers and subsidies	373 799	64 467	17,2%	64 467	17,2%	123 998	16,0%	(48,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	3 269 403	613 652	18,8%	613 652	18,8%	638 888	20,9%	(4,0%)
Losses on disposal of Assets	463	-	-	-	-	46	10,3%	(100,0%)
Other Losses	2 010 256	821 068	40,8%	821 068	40,8%	691 668	40,8%	18,7%
Surplus/(Deficit)	**273 975**	**2 216 488**	**-**	**2 216 488**	**-**	**1 286 183**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 239 406	241 737	7,5%	241 737	7,5%	334 421	9,7%	(27,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	71	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**3 513 381**	**2 458 225**		**2 458 225**		**1 620 675**		
Income Tax	(7 142)	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 520 522**	**2 458 225**		**2 458 225**		**1 620 675**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 520 522**	**2 458 225**		**2 458 225**		**1 620 675**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	374 583	44 343	11,8%	44 343	11,8%	36 536	14,9%	21,4%
Surplus/(Deficit) for the year	**3 895 105**	**2 502 567**		**2 502 567**		**1 657 212**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**7 296 796**	**682 501**	**9,4%**	**682 501**	**9,4%**	**600 527**	**7,8%**	**13,7%**
National Government	2 809 838	377 416	13,4%	377 416	13,4%	419 010	14,3%	(9,9%)
Provincial Government	429 568	7 838	1,8%	7 838	1,8%	3 255	,6%	140,8%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 239 406**	**385 253**	**11,9%**	**385 253**	**11,9%**	**422 265**	**12,2%**	**(8,8%)**
Borrowing	2 000 000	190 636	9,5%	190 636	9,5%	55 989	3,7%	240,5%
Internally generated funds	2 057 390	106 612	5,2%	106 612	5,2%	122 273	4,5%	(12,8%)
Capital Expenditure Functional	**7 296 796**	**682 501**	**9,4%**	**682 501**	**9,4%**	**600 527**	**7,8%**	**13,7%**
Municipal governance and administration	**977 175**	**24 653**	**2,5%**	**24 653**	**2,5%**	**18 975**	**2,4%**	**29,9%**
Executive and Council	424 132	718	,2%	718	,2%	1 381	,4%	(48,0%)
Finance and administration	552 039	23 935	4,3%	23 935	4,3%	17 594	4,0%	36,0%
Internal audit	1 004	-	-	-	-	-	-	-
Community and Public Safety	**1 491 962**	**108 408**	**7,3%**	**108 408**	**7,3%**	**105 084**	**6,8%**	**3,2%**
Community and Social Services	207 084	7 212	3,5%	7 212	3,5%	9 614	4,5%	(25,0%)
Sport And Recreation	265 056	8 857	3,3%	8 857	3,3%	21 556	6,5%	(58,9%)
Public Safety	244 155	18 203	7,5%	18 203	7,5%	732	,5%	2 388,1%
Housing	743 812	74 746	10,0%	74 746	10,0%	73 155	8,9%	2,2%
Health	31 855	(610)	(1,9%)	(610)	(1,9%)	27	,1%	(2 395,9%)
Economic and Environmental Services	**1 723 041**	**89 359**	**5,2%**	**89 359**	**5,2%**	**188 893**	**9,9%**	**(52,7%)**
Planning and Development	405 451	14 707	3,6%	14 707	3,6%	77 865	16,2%	(81,1%)
Road Transport	1 295 786	74 139	5,7%	74 139	5,7%	108 944	7,7%	(31,9%)
Environmental Protection	21 804	512	2,4%	512	2,4%	2 085	10,5%	(75,4%)
Trading Services	**3 004 400**	**459 869**	**15,3%**	**459 869**	**15,3%**	**286 062**	**8,6%**	**60,8%**
Energy sources	784 347	125 083	15,9%	125 083	15,9%	89 200	14,8%	40,2%
Water Management	1 153 395	173 313	15,0%	173 313	15,0%	64 136	4,4%	170,2%
Waste Water Management	713 045	141 643	19,9%	141 643	19,9%	117 748	12,9%	20,3%
Waste Management	353 613	19 830	5,6%	19 830	5,6%	14 977	4,4%	32,4%
Other	**100 218**	**211**	**,2%**	**211**	**,2%**	**1 514**	**2,1%**	**(86,0%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**72 032 307**	**(126 871)**	**(,2%)**	**(126 871)**	**(,2%)**	**3 255 547**	**5,9%**	**(103,9%)**
Property rates	12 389 327	383 330	3,1%	383 330	3,1%	3 290 790	29,9%	(88,4%)
Service charges	36 677 538	(458 761)	(1,3%)	(458 761)	(1,3%)	(37 107)	(,1%)	1 136,3%
Other revenue	12 062 132	(51 440)	(,4%)	(51 440)	(,4%)	1 864	-	(2 859,1%)
Transfers and Subsidies - Operational	6 205 696	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 239 406	-	-	-	-	-	-	-
Interest	1 458 208	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(64 083 926)**	**(22 998)**	**-**	**(22 998)**	**-**	**3 416**	**-**	**(773,3%)**
Suppliers and employees	(62 656 638)	(22 998)	-	(22 998)	-	3 416	-	(773,3%)
Finance charges	(1 053 490)	-	-	-	-	-	-	-
Transfers and grants	(373 799)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 948 381**	**(149 869)**	**(1,9%)**	**(149 869)**	**(1,9%)**	**3 258 962**	**41,5%**	**(104,6%)**
Cash Flow from Investing Activities								
Receipts	**15 302**	**19 939**	**130,3%**	**19 939**	**130,3%**	**(71 832)**	**(285,9%)**	**(127,8%)**
Proceeds on disposal of PPE	12 101	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 201	19 939	622,9%	19 939	622,9%	(71 832)	(2 675,3%)	(127,8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(7 941 787)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(7 941 787)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(7 926 486)**	**19 939**	**(,3%)**	**19 939**	**(,3%)**	**(71 832)**	**,9%**	**(127,8%)**
Cash Flow from Financing Activities								
Receipts	**2 185 638**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	185 638	-	-	-	-	-	-	-
Payments	**(1 251 771)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 251 771)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**933 867**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**955 763**	**(129 931)**	**(13,6%)**	**(129 931)**	**(13,6%)**	**3 187 130**	**513,7%**	**(104,1%)**
Cash/cash equivalents at the year begin:	5 378 446	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	6 334 209	(129 931)	(2,1%)	(129 931)	(2,1%)	3 187 130	32,0%	(104,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 109 959	6,6%	476 919	2,8%	435 204	2,6%	14 788 543	88,0%	16 810 625	40,1%	-	-	3 579 620	21,3%
Trade and Other Receivables from Exchange Transactions - Electricity	1 477 004	23,7%	325 388	5,2%	202 327	3,2%	4 225 614	67,8%	6 230 333	14,9%	-	-	1 262 485	20,3%
Receivables from Non-exchange Transactions - Property Rates	959 207	9,6%	402 248	4,0%	913 252	9,2%	7 694 225	77,2%	9 968 932	23,8%	-	-	2 114 813	21,2%
Receivables from Exchange Transactions - Waste Water Management	189 768	6,7%	81 876	2,9%	72 019	2,6%	2 478 724	87,8%	2 822 387	6,7%	-	-	606 102	21,5%
Receivables from Exchange Transactions - Waste Management	98 625	8,6%	36 444	3,2%	31 596	2,7%	984 164	85,5%	1 150 829	2,7%	-	-	244 712	21,3%
Receivables from Exchange Transactions - Property Rental Debtors	59 948	10,0%	14 123	2,3%	12 760	2,1%	514 313	85,6%	601 144	1,4%	-	-	118 535	19,7%
Interest on Arrear Debtor Accounts	33 839	4,9%	12 593	1,8%	3 943	,6%	644 392	92,7%	694 767	1,7%	-	-	147 883	21,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44 614	1,2%	466 155	12,9%	152 661	4,2%	2 960 800	81,7%	3 624 229	8,6%	-	-	728 416	20,1%
Total By Income Source	**3 972 964**	**9,5%**	**1 815 747**	**4,3%**	**1 823 760**	**4,4%**	**34 290 775**	**81,8%**	**41 903 246**	**100,0%**	**-**	**-**	**8 802 566**	**21,0%**
Debtors Age Analysis By Customer Group														
Organs of State	351 360	17,4%	123 057	6,1%	571 984	28,3%	975 586	48,2%	2 021 987	4,8%	-	-	471 853	23,3%
Commercial	1 545 163	18,0%	372 267	4,3%	270 984	3,2%	6 401 238	74,5%	8 589 652	20,5%	-	-	1 772 440	20,6%
Households	2 066 672	6,7%	898 918	2,9%	976 530	3,2%	26 809 797	87,2%	30 751 916	73,4%	-	-	6 505 863	21,2%
Other	9 769	1,8%	421 506	78,1%	4 263	,8%	104 154	19,3%	539 691	1,3%	-	-	52 411	9,7%
Total By Customer Group	**3 972 964**	**9,5%**	**1 815 747**	**4,3%**	**1 823 760**	**4,4%**	**34 290 775**	**81,8%**	**41 903 246**	**100,0%**	**-**	**-**	**8 802 566**	**21,0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	186 423	100,0%	-	-	-	-	-	-	186 423	21,6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	174 745	100,0%	-	-	-	-	-	-	174 745	20,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	328 812	84,7%	196	,1%	6 805	1,8%	-	-	387 980	45,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	113 780	100,0%	-	-	-	-	-	-	113 780	13,2%
Total	**803 761**	**93,1%**	**196**	**-**	**6 805**	**,8%**	**52 166**	**6,0%**	**862 929**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**403 041**	**140 745**	**34,9%**	**140 745**	**34,9%**	**129 412**	**32,1%**	**8,8%**
Exchange Revenue								
Service charges - Electricity	-	0	-	0	-	0	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 136	5 686	40,2%	5 686	40,2%	4 744	34,3%	19,9%
Sale of Goods and Rendering of Services	7 761	688	8,9%	688	8,9%	495	3,8%	39,2%
Agency services	2 247	567	25,2%	567	25,2%	318	12,8%	78,0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 837	501	27,3%	501	27,3%	394	172,1%	27,1%
Interest earned from Current and Non Current Assets	13 000	1 559	12,0%	1 559	12,0%	3 445	27,6%	(54,7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 644	1 922	25,1%	1 922	25,1%	1 816	24,2%	5,8%
Licence and permits	10	10	103,2%	10	103,2%	7	452,7%	44,7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	501	112	22,4%	112	22,4%	110	28,6%	2,2%
Non-Exchange Revenue								
Property rates	137 803	47 803	34,7%	47 803	34,7%	43 404	33,4%	10,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 603	330	20,6%	330	20,6%	0	-	785 904,8%
Licences or permits	3 272	872	26,7%	872	26,7%	358	5,5%	143,6%
Transfer and subsidies - Operational	200 570	77 125	38,5%	77 125	38,5%	80 787	39,6%	(4,5%)
Interest	12 658	3 570	28,2%	3 570	28,2%	(6 466)	(57,7%)	(155,2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**448 943**	**87 674**	**19,5%**	**87 674**	**19,5%**	**77 354**	**17,1%**	**13,3%**
Employee related costs	177 968	44 131	24,8%	44 131	24,8%	37 208	20,6%	18,6%
Remuneration of councillors	18 539	4 171	22,5%	4 171	22,5%	1 284	7,3%	224,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	7 500	1 068	14,2%	1 068	14,2%	-	-	(100,0%)
Debt impairment	7 280	(8 366)	(114,9%)	(8 366)	(114,9%)	-	-	(100,0%)
Depreciation and amortisation	42 917	10 532	24,5%	10 532	24,5%	10 505	25,7%	,3%
Interest	2 367	-	-	-	-	-	-	-
Contracted services	120 965	15 788	13,1%	15 788	13,1%	18 755	15,1%	(15,8%)
Transfers and subsidies	4 769	109	2,3%	109	2,3%	6	,2%	1 781,9%
Irrecoverable debts written off	-	8 344	-	8 344	-	-	-	(100,0%)
Operational costs	66 637	11 897	17,9%	11 897	17,9%	9 596	14,4%	24,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(45 901)**	**53 071**	**-**	**53 071**	**-**	**52 058**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	36 462	12 025	33,0%	12 025	33,0%	5 566	13,7%	116,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(9 440)**	**65 096**		**65 096**		**57 624**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(9 440)**	**65 096**		**65 096**		**57 624**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(9 440)**	**65 096**		**65 096**		**57 624**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(9 440)**	**65 096**		**65 096**		**57 624**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**80 919**	**20 670**	**25,5%**	**20 670**	**25,5%**	**4 840**	**9,7%**	**327,0%**
National Government	30 836	10 860	35,2%	10 860	35,2%	4 840	14,0%	124,4%
Provincial Government	870	606	69,7%	606	69,7%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 706**	**11 466**	**36,2%**	**11 466**	**36,2%**	**4 840**	**13,7%**	**136,9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	49 213	9 204	18,7%	9 204	18,7%	-	-	(100,0%)
Capital Expenditure Functional	**80 919**	**20 670**	**25,5%**	**20 670**	**25,5%**	**4 840**	**9,7%**	**327,0%**
Municipal governance and administration	**18 900**	**9 204**	**48,7%**	**9 204**	**48,7%**	**-**	**-**	**(100,0%)**
Executive and Council	87	-	-	-	-	-	-	-
Finance and administration	18 813	9 204	48,9%	9 204	48,9%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**18 674**	**2 607**	**14,0%**	**2 607**	**14,0%**	**3 861**	**19,0%**	**(32,5%)**
Community and Social Services	15 935	2 607	16,4%	2 607	16,4%	1 858	10,5%	40,3%
Sport And Recreation	2 739	-	-	-	-	2 003	76,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**40 736**	**8 860**	**21,7%**	**8 860**	**21,7%**	**980**	**4,4%**	**804,5%**
Planning and Development	957	606	63,4%	606	63,4%	-	-	(100,0%)
Road Transport	39 779	8 254	20,7%	8 254	20,7%	980	4,5%	742,6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**2 609**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2 609	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**440 638**	**952**	**,2%**	**952**	**,2%**	**506**	**,1%**	**88,1%**
Property rates	117 132	952	,8%	952	,8%	506	,4%	88,1%
Service charges	13 818	-	-	-	-	-	-	-
Other revenue	60 655	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	200 570	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	35 462	-	-	-	-	-	-	-
Interest	13 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(425 878)**	**(13 793)**	**3,2%**	**(13 793)**	**3,2%**	**(1 290)**	**,3%**	**969,3%**
Suppliers and employees	(419 729)	(13 793)	3,3%	(13 793)	3,3%	(1 290)	,3%	969,3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(6 149)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**14 760**	**(12 841)**	**(87,0%)**	**(12 841)**	**(87,0%)**	**(784)**	**(1,5%)**	**1 538,3%**
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	**(88 057)**	**(23 680)**	**26,9%**	**(23 680)**	**26,9%**	**(5 566)**	**10,3%**	**325,4%**
Capital assets	(88 057)	(23 680)	26,9%	(23 680)	26,9%	(5 566)	10,3%	325,4%
Net Cash from/(used) Investing Activities	**(88 057)**	**(23 680)**	**26,9%**	**(23 680)**	**26,9%**	**(5 566)**	**10,3%**	**325,4%**
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	**(73 297)**	**(36 521)**	**49,8%**	**(36 521)**	**49,8%**	**(6 350)**	**227,6%**	**475,1%**
Cash/cash equivalents at the year begin:	218 110	149 379	68,5%	149 379	68,5%	146 329	111,4%	2,1%
Cash/cash equivalents at the year end:	**144 813**	**112 858**	**77,9%**	**112 858**	**77,9%**	**140 048**	**108,9%**	**(19,4%)**

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	27 169	20,0%	4 025	3,0%	2 495	1,8%	101 930	75,2%	135 619	57,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 799	23,6%	447	2,8%	318	2,0%	11 514	71,6%	16 078	6,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 270	5,2%	592	2,4%	687	2,8%	21 658	89,5%	24 207	10,3%	-	-	-	-
Interest on Arrear Debtor Accounts	63	,1%	101	,2%	113	,2%	44 885	99,4%	45 162	19,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 813)	(42,6%)	215	1,6%	1 104	8,1%	18 142	132,9%	13 648	5,8%	-	-	-	-
Total By Income Source	**26 488**	**11,3%**	**5 379**	**2,3%**	**4 717**	**2,0%**	**198 136**	**84,4%**	**234 721**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 281	9,3%	1 323	3,8%	278	,8%	30 326	86,1%	35 208	15,0%	-	-	-	-
Commercial	6 256	22,8%	593	2,2%	696	2,5%	19 857	72,5%	27 403	11,7%	-	-	-	-
Households	16 749	10,0%	3 437	2,0%	3 701	2,2%	143 922	85,8%	167 810	71,5%	-	-	-	-
Other	201	4,7%	26	,6%	42	1,0%	4 030	93,7%	4 300	1,8%	-	-	-	-
Total By Customer Group	**26 488**	**11,3%**	**5 379**	**2,3%**	**4 717**	**2,0%**	**198 136**	**84,4%**	**234 721**	**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 West Gumede	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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**211 102**	**72 262**	**34,2%**	**72 262**	**34,2%**	**76 837**	**37,3%**	**(6,0%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	14 624	-	-	-	-	1	,6%	(100,0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 000	510	8,5%	510	8,5%	1 739	17,4%	(70,7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	109	26	24,0%	26	24,0%	30	6,9%	(13,4%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	545	5	,9%	5	,9%	689	114,8%	(99,3%)
Non-Exchange Revenue								
Property rates	12 451	685	5,5%	685	5,5%	-	-	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	349	4	1,3%	4	1,3%	14	,7%	(69,0%)
Transfer and subsidies - Operational	177 024	71 032	40,1%	71 032	40,1%	74 364	41,3%	(4,5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**220 253**	**22 788**	**10,3%**	**22 788**	**10,3%**	**54 243**	**26,3%**	**(58,0%)**
Employee related costs	99 964	5 873	5,9%	5 873	5,9%	20 470	22,9%	(71,3%)
Remuneration of councillors	22 884	1 970	8,6%	1 970	8,6%	6 926	39,4%	(71,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 434	156	10,8%	156	10,8%	1 053	35,2%	(85,2%)
Debt impairment	2 174	-	-	-	-	-	-	-
Depreciation and amortisation	26 791	-	-	-	-	-	-	-
Interest	-	-	-	-	-	29	-	(100,0%)
Contracted services	43 386	8 101	18,7%	8 101	18,7%	16 764	52,1%	(51,7%)
Transfers and subsidies	2 218	165	7,5%	165	7,5%	2 199	47,2%	(92,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	21 402	6 523	30,5%	6 523	30,5%	6 800	25,7%	(4,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 151)**	**49 474**	**-**	**49 474**	**-**	**22 595**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	39 281	10 477	26,7%	10 477	26,7%	16 929	45,1%	(38,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 130**	**59 951**		**59 951**		**39 524**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 130**	**59 951**		**59 951**		**39 524**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 130**	**59 951**		**59 951**		**39 524**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 130**	**59 951**		**59 951**		**39 524**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**52 389**	**12 282**	**23,4%**	**12 282**	**23,4%**	**28 144**	**44,4%**	**(56,4%)**
National Government	34 345	5 985	17,4%	5 985	17,4%	15 286	46,8%	(60,8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 345**	**5 985**	**17,4%**	**5 985**	**17,4%**	**15 286**	**46,8%**	**(60,8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 043	6 297	34,9%	6 297	34,9%	12 859	41,8%	(51,0%)
Capital Expenditure Functional	**52 389**	**12 282**	**23,4%**	**12 282**	**23,4%**	**28 144**	**44,4%**	**(56,4%)**
Municipal governance and administration	**4 956**	**1 923**	**38,8%**	**1 923**	**38,8%**	**8 538**	**39,8%**	**(77,5%)**
Executive and Council	104	-	-	-	-	-	-	-
Finance and administration	4 852	1 923	39,6%	1 923	39,6%	8 538	40,0%	(77,5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 696**	**19**	**1,1%**	**19**	**1,1%**	**399**	**13,5%**	**(95,2%)**
Community and Social Services	826	19	2,3%	19	2,3%	399	22,9%	(95,2%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	870	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45 563**	**10 202**	**22,4%**	**10 202**	**22,4%**	**19 114**	**50,3%**	**(46,6%)**
Planning and Development	25 409	4 217	16,6%	4 217	16,6%	13 037	67,8%	(67,7%)
Road Transport	20 154	5 985	29,7%	5 985	29,7%	6 076	32,4%	(1,5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**174**	**-**	**-**	**-**	**-**	**94**	**53,8%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	174	-	-	-	-	94	53,8%	(100,0%)
Other	**-**	**139**	**-**	**139**	**-**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**247 746**	**17 564**	**7,1%**	**17 564**	**7,1%**	**94 859**	**37,7%**	**(81,5%)**
Property rates	7 470	3 747	50,2%	3 747	50,2%	42	,6%	8 832,6%
Service charges	-	0	-	0	-	(0)	-	(200,0%)
Other revenue	17 971	36	,2%	36	,2%	735	19,7%	(95,1%)
Transfers and Subsidies - Operational	177 024	55 173	31,2%	55 173	31,2%	75 655	40,3%	(27,1%)
Transfers and Subsidies - Capital	39 281	(41 995)	(106,9%)	(41 995)	(106,9%)	16 466	38,8%	(355,0%)
Interest	6 000	604	10,1%	604	10,1%	1 962	19,6%	(69,2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(205 680)**	**(35 434)**	**17,2%**	**(35 434)**	**17,2%**	**(68 068)**	**38,2%**	**(47,9%)**
Suppliers and employees	(203 462)	(35 434)	17,4%	(35 434)	17,4%	(68 068)	38,6%	(47,9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(2 218)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 066**	**(17 870)**	**(42,5%)**	**(17 870)**	**(42,5%)**	**26 791**	**36,7%**	**(166,7%)**
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	**(52 447)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(52 447)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(52 447)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(10 381)**	**(17 870)**	**172,1%**	**(17 870)**	**172,1%**	**26 791**	**(1 322,9%)**	**(166,7%)**
Cash/cash equivalents at the year begin:	29 046	76 855	264,6%	76 855	264,6%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**18 665**	**58 985**	**316,0%**	**58 985**	**316,0%**	**26 791**	**106,6%**	**120,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 370	2,7%	-	-	5 103	10,2%	43 649	87,1%	50 121	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	**1 370**	**2,7%**	**-**	**-**	**5 103**	**10,2%**	**43 616**	**87,1%**	**50 088**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 212	4,6%	-	-	1 208	4,6%	23 871	90,8%	26 290	52,5%	-	-	-	-
Commercial	5	-	-	-	2 038	15,4%	11 223	84,6%	13 266	26,5%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	153	1,5%	-	-	1 858	17,6%	8 522	80,9%	10 533	21,0%	-	-	-	-
Total By Customer Group	**1 370**	**2,7%**	**-**	**-**	**5 103**	**10,2%**	**43 616**	**87,1%**	**50 088**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 612	85,4%	7	,4%	(3)	(,2%)	272	14,4%	1 887	17,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 146	45,3%	6	,1%	2	-	4 999	54,6%	9 153	82,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 758**	**52,1%**	**13**	**,1%**	**(1)**	**-**	**5 271**	**47,7%**	**11 040**	**100,0%**

Contact Details

Municipal Manager	Mr Shaka Cele	039 972 0005
Chief Financial Officer	Mrs Tholakele Hlongwa	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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**239 461**	**78 250**	**32,7%**	**78 250**	**32,7%**	**73 793**	**32,3%**	**6,0%**
Exchange Revenue								
Service charges - Electricity	53 543	12 569	23,5%	12 569	23,5%	11 378	25,4%	10,5%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 155	891	28,3%	891	28,3%	660	29,7%	35,0%
Sale of Goods and Rendering of Services	337	35	10,4%	35	10,4%	21	5,7%	65,4%
Agency services	711	64	9,0%	64	9,0%	127	18,6%	(49,3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	500	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 146	1 529	13,7%	1 529	13,7%	673	6,7%	127,0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	295	22	7,6%	22	7,6%	25	5,0%	(10,5%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 827	432	6,3%	432	6,3%	689	11,0%	(37,3%)
Non-Exchange Revenue								
Property rates	29 103	9 024	31,0%	9 024	31,0%	7 119	25,5%	26,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	485	4	,7%	4	,7%	8	,4%	(56,2%)
Licences or permits	897	269	30,0%	269	30,0%	185	14,7%	45,1%
Transfer and subsidies - Operational	130 730	53 043	40,6%	53 043	40,6%	52 610	40,4%	,8%
Interest	1 731	367	21,2%	367	21,2%	296	-	24,0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**258 781**	**68 466**	**26,5%**	**68 466**	**26,5%**	**66 099**	**24,4%**	**3,6%**
Employee related costs	110 166	20 210	18,3%	20 210	18,3%	19 972	19,4%	1,2%
Remuneration of councillors	14 736	2 511	17,0%	2 511	17,0%	2 455	19,8%	2,3%
Bulk purchases - electricity	47 979	21 042	43,9%	21 042	43,9%	20 986	37,8%	,3%
Inventory consumed	2 453	281	11,4%	281	11,4%	217	14,8%	29,6%
Debt impairment	3 000	-	-	-	-	-	-	-
Depreciation and amortisation	27 982	6 048	21,6%	6 048	21,6%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	12 623	5 886	46,6%	5 886	46,6%	9 738	39,6%	(39,6%)
Transfers and subsidies	4 270	858	20,1%	858	20,1%	1 140	114,0%	(24,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	35 572	11 631	32,7%	11 631	32,7%	11 592	28,0%	,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 320)**	**9 784**	**-**	**9 784**	**-**	**7 694**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	39 674	4 176	10,5%	4 176	10,5%	5 342	21,1%	(21,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 354**	**13 960**		**13 960**		**13 036**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**20 354**	**13 960**		**13 960**		**13 036**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 354**	**13 960**		**13 960**		**13 036**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 354**	**13 960**		**13 960**		**13 036**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**35 108**	**3 631**	**10,3%**	**3 631**	**10,3%**	**4 328**	**15,2%**	**(16,1%)**
National Government	34 499	3 631	10,5%	3 631	10,5%	4 328	17,0%	(16,1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 499**	**3 631**	**10,5%**	**3 631**	**10,5%**	**4 328**	**17,0%**	**(16,1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	609	-	-	-	-	-	-	-
Capital Expenditure Functional	**35 108**	**3 631**	**10,3%**	**3 631**	**10,3%**	**4 328**	**15,2%**	**(16,1%)**
Municipal governance and administration	**174**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	174	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 934**	**3 631**	**10,4%**	**3 631**	**10,4%**	**4 328**	**15,6%**	**(16,1%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34 934	3 631	10,4%	3 631	10,4%	4 328	15,6%	(16,1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**265 391**	**88 476**	**33,3%**	**88 476**	**33,3%**	**91 873**	**32,2%**	**(3,7%)**
Property rates	18 353	5 038	27,5%	5 038	27,5%	4 232	13,9%	19,1%
Service charges	35 585	14 030	39,4%	14 030	39,4%	9 126	17,1%	53,7%
Other revenue	27 602	1 951	7,1%	1 951	7,1%	11 454	32,3%	(83,0%)
Transfers and Subsidies - Operational	130 730	53 513	40,9%	53 513	40,9%	53 268	41,0%	,5%
Transfers and Subsidies - Capital	39 674	12 323	31,1%	12 323	31,1%	13 119	51,3%	(6,1%)
Interest	13 446	1 621	12,1%	1 621	12,1%	673	6,3%	140,7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(223 674)**	**(67 958)**	**30,4%**	**(67 958)**	**30,4%**	**(69 918)**	**26,9%**	**(2,8%)**
Suppliers and employees	(221 895)	(67 958)	30,6%	(67 958)	30,6%	(69 918)	26,9%	(2,8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1 779)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**41 717**	**20 518**	**49,2%**	**20 518**	**49,2%**	**21 955**	**84,7%**	**(6,5%)**
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	**(40 374)**	**(4 349)**	**10,8%**	**(4 349)**	**10,8%**	**(5 750)**	**17,5%**	**(24,4%)**
Capital assets	(40 374)	(4 349)	10,8%	(4 349)	10,8%	(5 750)	17,5%	(24,4%)
Net Cash from/(used) Investing Activities	**(40 374)**	**(4 349)**	**10,8%**	**(4 349)**	**10,8%**	**(5 750)**	**17,5%**	**(24,4%)**
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	**1 343**	**16 169**	**1 204,2%**	**16 169**	**1 204,2%**	**16 204**	**(234,5%)**	**(,2%)**
Cash/cash equivalents at the year begin:	28 651	45 040	157,2%	45 040	157,2%	55 474	148,6%	(18,8%)
Cash/cash equivalents at the year end:	29 993	61 210	204,1%	61 210	204,1%	71 683	235,6%	(14,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 242	30,2%	2 824	20,1%	1 358	9,7%	5 636	40,1%	14 061	39,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 505	11,8%	832	6,6%	1 663	13,1%	8 708	68,5%	12 707	36,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	308	19,2%	176	11,0%	107	6,6%	1 018	63,3%	1 609	4,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	167	100,0%	167	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	139	2,1%	119	1,8%	116	1,7%	6 373	94,5%	6 747	19,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**6 194**	**17,6%**	**3 951**	**11,2%**	**3 243**	**9,2%**	**21 902**	**62,1%**	**35 291**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 919	11,9%	1 693	10,5%	2 339	14,5%	10 211	63,2%	16 162	45,8%	-	-	-	-
Commercial	3 347	30,7%	1 528	14,0%	388	3,6%	5 655	51,8%	10 918	30,9%	-	-	-	-
Households	928	11,3%	731	8,9%	516	6,3%	6 036	73,5%	8 211	23,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 194**	**17,6%**	**3 951**	**11,2%**	**3 243**	**9,2%**	**21 902**	**62,1%**	**35 291**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52	100,0%	-	-	-	-	-	-	52	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**52**	**100,0%**	-	-	-	-	-	-	**52**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 320 695**	**427 847**	**32,4%**	**427 847**	**32,4%**	**426 749**	**33,6%**	**,3%**
Exchange Revenue								
Service charges - Electricity	230 619	51 632	22,4%	51 632	22,4%	50 076	24,2%	3,1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	75 971	27 709	36,5%	27 709	36,5%	25 926	36,3%	6,9%
Sale of Goods and Rendering of Services	12 712	2 608	20,5%	2 608	20,5%	4 568	20,2%	(42,9%)
Agency services	7 331	2 220	30,3%	2 220	30,3%	1 558	22,6%	42,5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 394	2 905	28,0%	2 905	28,0%	2 316	28,2%	25,5%
Interest earned from Current and Non Current Assets	13 802	1 416	10,3%	1 416	10,3%	3 512	29,5%	(59,7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 477	1 173	21,4%	1 173	21,4%	795	15,3%	47,5%
Licence and permits	493	118	24,0%	118	24,0%	151	20,5%	(21,6%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 041	112	10,8%	112	10,8%	85	7,8%	31,6%
Non-Exchange Revenue								
Property rates	556 296	196 393	35,3%	196 393	35,3%	201 003	37,7%	(2,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 357	2 449	9,3%	2 449	9,3%	160	,5%	1 427,8%
Licences or permits	12 477	297	2,4%	297	2,4%	2 265	18,9%	(86,9%)
Transfer and subsidies - Operational	331 550	129 399	39,0%	129 399	39,0%	126 203	38,9%	2,5%
Interest	36 173	9 446	26,1%	9 446	26,1%	8 131	24,9%	16,2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	(30)	-	(30)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 279 575**	**275 696**	**21,5%**	**275 696**	**21,5%**	**292 492**	**23,4%**	**(5,7%)**
Employee related costs	534 610	130 200	24,4%	130 200	24,4%	125 313	25,2%	3,9%
Remuneration of councillors	35 896	10 540	29,4%	10 540	29,4%	8 588	25,1%	22,7%
Bulk purchases - electricity	170 932	21 453	12,6%	21 453	12,6%	38 116	24,8%	(43,7%)
Inventory consumed	11 917	1 697	14,2%	1 697	14,2%	3 784	29,1%	(55,1%)
Debt impairment	11 775	-	-	-	-	-	-	-
Depreciation and amortisation	107 839	22 894	21,2%	22 894	21,2%	22 330	20,7%	2,5%
Interest	11 126	210	1,9%	210	1,9%	0	-	69 667,4%
Contracted services	212 306	53 740	25,3%	53 740	25,3%	51 672	22,8%	4,0%
Transfers and subsidies	16 267	3 780	23,2%	3 780	23,2%	1 351	7,9%	179,7%
Irrecoverable debts written off	5 742	3 801	66,2%	3 801	66,2%	1 438	28,8%	164,4%
Operational costs	161 166	27 386	17,0%	27 386	17,0%	39 899	23,3%	(31,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(5)	-	(5)	-	-	-	(100,0%)
Surplus/(Deficit)	**41 120**	**152 151**	**-**	**152 151**	**-**	**134 258**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	109 254	28 722	26,3%	28 722	26,3%	5 697	4,3%	404,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**150 374**	**180 872**		**180 872**		**139 955**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**150 374**	**180 872**		**180 872**		**139 955**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**150 374**	**180 872**		**180 872**		**139 955**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**150 374**	**180 872**		**180 872**		**139 955**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**173 725**	**52 337**	**30,1%**	**52 337**	**30,1%**	**21 010**	**11,2%**	**149,1%**
National Government	95 003	47 230	49,7%	47 230	49,7%	15 831	13,8%	198,3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**95 003**	**47 230**	**49,7%**	**47 230**	**49,7%**	**15 831**	**13,8%**	**198,3%**
Borrowing	-	-	-	-	-	252	2,8%	(100,0%)
Internally generated funds	78 722	5 107	6,5%	5 107	6,5%	4 928	7,7%	3,6%
Capital Expenditure Functional	**173 725**	**52 337**	**30,1%**	**52 337**	**30,1%**	**21 010**	**11,2%**	**149,1%**
Municipal governance and administration	**8 531**	**255**	**3,0%**	**255**	**3,0%**	**77**	**1,0%**	**232,0%**
Executive and Council	401	-	-	-	-	-	-	-
Finance and administration	7 810	183	2,3%	183	2,3%	77	1,1%	138,1%
Internal audit	320	72	22,5%	72	22,5%	-	-	(100,0%)
Community and Public Safety	**2 960**	**-**	**-**	**-**	**-**	**316**	**6,8%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	2 750	-	-	-	-	316	6,9%	(100,0%)
Housing	210	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**156 830**	**52 082**	**33,2%**	**52 082**	**33,2%**	**20 365**	**13,0%**	**155,7%**
Planning and Development	137 810	52 057	37,8%	52 057	37,8%	20 358	14,5%	155,7%
Road Transport	18 520	25	,1%	25	,1%	-	-	(100,0%)
Environmental Protection	500	-	-	-	-	7	,8%	(100,0%)
Trading Services	**4 804**	**-**	**-**	**-**	**-**	**252**	**1,4%**	**(100,0%)**
Energy sources	4 304	-	-	-	-	252	1,6%	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	500	-	-	-	-	-	-	-
Other	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 397 230**	**425 587**	**30,5%**	**425 587**	**30,5%**	**417 148**	**31,7%**	**2,0%**
Property rates	510 680	126 177	24,7%	126 177	24,7%	116 125	22,9%	8,7%
Service charges	281 450	74 902	26,6%	74 902	26,6%	70 271	25,6%	6,6%
Other revenue	105 532	40 794	38,7%	40 794	38,7%	53 209	97,8%	(23,3%)
Transfers and Subsidies - Operational	333 764	132 098	39,6%	132 098	39,6%	130 647	38,8%	1,1%
Transfers and Subsidies - Capital	109 254	47 109	43,1%	47 109	43,1%	43 487	32,9%	8,3%
Interest	56 551	4 507	8,0%	4 507	8,0%	3 410	28,6%	32,2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 166 909)**	**(302 460)**	**25,9%**	**(302 460)**	**25,9%**	**(287 189)**	**25,5%**	**5,3%**
Suppliers and employees	(1 139 516)	(302 460)	26,5%	(302 460)	26,5%	(287 189)	26,1%	5,3%
Finance charges	(11 126)	-	-	-	-	-	-	-
Transfers and grants	(16 267)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**230 321**	**123 126**	**53,5%**	**123 126**	**53,5%**	**129 960**	**68,5%**	**(5,3%)**
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	**(173 725)**	**(63 797)**	**36,7%**	**(63 797)**	**36,7%**	**(31 423)**	**19,5%**	**103,0%**
Capital assets	(173 725)	(63 797)	36,7%	(63 797)	36,7%	(31 423)	19,5%	103,0%
Net Cash from/(used) Investing Activities	**(173 725)**	**(63 797)**	**36,7%**	**(63 797)**	**36,7%**	**(31 423)**	**19,5%**	**103,0%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(28 975)**	**(6 509)**	**22,5%**	**(6 509)**	**22,5%**	**(9 149)**	**27,2%**	**(28,9%)**
Repayment of borrowing	(28 975)	(6 509)	22,5%	(6 509)	22,5%	(9 149)	27,2%	(28,9%)
Net Cash from/(used) Financing Activities	**(28 975)**	**(6 509)**	**22,5%**	**(6 509)**	**22,5%**	**(9 149)**	**37,2%**	**(28,9%)**
Net Increase/(Decrease) in cash held	**27 621**	**52 820**	**191,2%**	**52 820**	**191,2%**	**89 388**	**2 171,8%**	**(40,9%)**
Cash/cash equivalents at the year begin:	6 821	47 047	689,7%	47 047	689,7%	66 760	58,4%	(29,5%)
Cash/cash equivalents at the year end:	34 442	99 821	289,8%	99 821	289,8%	154 424	130,5%	(35,4%)

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	6	,5%	5	,4%	4	,4%	1 100	98,7%	1 114	,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 424	30,9%	9 948	16,7%	3 623	6,1%	27 698	46,4%	59 693	7,6%	(514)	(,9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	43 606	9,8%	37 106	8,3%	15 302	3,4%	350 463	78,5%	446 477	56,9%	(2 515)	(,6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 650	7,9%	8 304	9,9%	2 519	3,0%	66 725	79,2%	84 199	10,7%	(615)	(,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 077	2,3%	3 967	2,2%	3 973	2,2%	165 776	93,2%	177 793	22,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	526	3,5%	427	2,8%	172	1,1%	14 009	92,6%	15 133	1,9%	(205)	(1,4%)	-	-
Total By Income Source	**73 289**	**9,3%**	**59 756**	**7,6%**	**25 594**	**3,3%**	**625 770**	**79,8%**	**784 409**	**100,0%**	**(3 849)**	**(,5%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 932	5,9%	6 845	8,2%	3 185	3,8%	68 332	82,0%	83 292	10,6%	(258)	(,3%)	-	-
Commercial	25 291	15,8%	15 653	9,8%	6 510	4,1%	112 362	70,3%	159 817	20,4%	(701)	(,4%)	-	-
Households	43 067	8,0%	37 258	6,9%	15 900	2,9%	445 077	82,2%	541 301	69,0%	(2 890)	(,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**73 289**	**9,3%**	**59 756**	**7,6%**	**25 594**	**3,3%**	**625 770**	**79,8%**	**784 409**	**100,0%**	**(3 849)**	**(,5%)**	**-**	**-**

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	6 572	84,2%	1 231	15,8%	-	-	5	,1%	7 808	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 572**	**84,2%**	**1 231**	**15,8%**	**-**	**-**	**5**	**,1%**	**7 808**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 469 793**	**488 056**	**33,2%**	**488 056**	**33,2%**	**439 684**	**32,2%**	**11,0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	496 566	120 432	24,3%	120 432	24,3%	102 995	23,4%	16,9%
Service charges - Waste Water Management	138 779	43 083	31,0%	43 083	31,0%	32 421	22,7%	32,9%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 114	705	22,6%	705	22,6%	888	29,8%	(20,7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	83 863	23 291	27,8%	23 291	27,8%	19 711	25,6%	18,2%
Interest earned from Current and Non Current Assets	13 607	2 388	17,5%	2 388	17,5%	3 408	26,1%	(29,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 902	1 726	90,8%	1 726	90,8%	35	1,9%	4 780,1%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 589	481	18,6%	481	18,6%	1 270	51,2%	(62,1%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	729 373	295 950	40,6%	295 950	40,6%	278 955	40,6%	6,1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**911 672**	**417 210**	**45,8%**	**417 210**	**45,8%**	**373 958**	**43,6%**	**11,6%**
Employee related costs	313 024	183 036	58,5%	183 036	58,5%	152 566	51,9%	20,0%
Remuneration of councillors	14 996	3 156	21,0%	3 156	21,0%	3 066	21,3%	2,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	67 534	60 708	89,9%	60 708	89,9%	52 308	80,9%	16,1%
Debt impairment	28 424	4 737	16,7%	4 737	16,7%	6 807	25,0%	(30,4%)
Depreciation and amortisation	240 934	59 337	24,6%	59 337	24,6%	57 710	25,0%	2,8%
Interest	5 304	14 270	269,0%	14 270	269,0%	11 436	236,0%	24,8%
Contracted services	126 582	26 682	21,1%	26 682	21,1%	25 971	21,1%	2,7%
Transfers and subsidies	8 000	-	-	-	-	-	-	-
Irrecoverable debts written off	4 732	1 338	28,3%	1 338	28,3%	2 407	-	(44,4%)
Operational costs	102 141	63 944	62,6%	63 944	62,6%	61 681	62,2%	3,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	7	-	(100,0%)
Surplus/(Deficit)	**558 122**	**70 846**	**-**	**70 846**	**-**	**65 726**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	373 245	111 441	29,9%	111 441	29,9%	123 365	45,6%	(9,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**931 366**	**182 287**		**182 287**		**189 091**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**931 366**	**182 287**		**182 287**		**189 091**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**931 366**	**182 287**		**182 287**		**189 091**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**931 366**	**182 287**		**182 287**		**189 091**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**373 245**	**123 281**	**33,0%**	**123 281**	**33,0%**	**107 551**	**39,7%**	**14,6%**
National Government	373 245	121 764	32,6%	121 764	32,6%	107 416	39,7%	13,4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**373 245**	**121 764**	**32,6%**	**121 764**	**32,6%**	**107 416**	**39,7%**	**13,4%**
Borrowing	-	1 355	-	1 355	-	-	-	(100,0%)
Internally generated funds	-	163	-	163	-	134	-	20,9%
Capital Expenditure Functional	**373 245**	**123 281**	**33,0%**	**123 281**	**33,0%**	**107 551**	**39,7%**	**14,6%**
Municipal governance and administration	**-**	**1 517**	**-**	**1 517**	**-**	**134**	**-**	**1 028,6%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	1 517	-	1 517	-	134	-	1 028,6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**373 245**	**121 764**	**32,6%**	**121 764**	**32,6%**	**107 416**	**39,7%**	**13,4%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	181 289	54 373	30,0%	54 373	30,0%	67 407	42,4%	(19,3%)
Waste Water Management	191 955	67 391	35,1%	67 391	35,1%	40 010	35,8%	68,4%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 648 193**	**888 466**	**53,9%**	**888 466**	**53,9%**	**1 192 828**	**70,7%**	**(25,5%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	370 056	214 226	57,9%	214 226	57,9%	220 956	36,6%	(3,0%)
Other revenue	103 208	3 918	3,8%	3 918	3,8%	2 358	2,1%	66,1%
Transfers and Subsidies - Operational	729 373	403 528	55,3%	403 528	55,3%	724 207	105,4%	(44,3%)
Transfers and Subsidies - Capital	373 245	266 795	71,5%	266 795	71,5%	220 124	81,3%	21,2%
Interest	72 311	-	-	-	-	25 182	193,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(670 636)**	**(2 801)**	**,4%**	**(2 801)**	**,4%**	**(168)**	**-**	**1 567,5%**
Suppliers and employees	(657 281)	(2 801)	,4%	(2 801)	,4%	(168)	-	1 567,5%
Finance charges	(5 356)	-	-	-	-	-	-	-
Transfers and grants	(8 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**977 557**	**885 665**	**90,6%**	**885 665**	**90,6%**	**1 192 660**	**110,6%**	**(25,7%)**
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	**(429 231)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(429 231)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(429 231)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(5 231)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(5 231)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(5 231)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**543 095**	**885 665**	**163,1%**	**885 665**	**163,1%**	**1 192 660**	**155,5%**	**(25,7%)**
Cash/cash equivalents at the year begin:	14 911	7 558	50,7%	7 558	50,7%	302 607	2 312,4%	(97,5%)
Cash/cash equivalents at the year end:	**558 005**	**893 224**	**160,1%**	**893 224**	**160,1%**	**1 495 266**	**191,6%**	**(40,3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	60 203	3,8%	41 838	2,7%	38 716	2,5%	1 425 124	91,0%	1 565 881	88,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 150	6,1%	6 707	3,3%	5 412	2,7%	176 362	87,9%	200 630	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(10)	(,6%)	-	-	(0)	-	1 814	100,6%	1 804	,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 543)	(59,4%)	6 173	144,3%	(902)	(21,1%)	1 548	36,2%	4 277	,2%	-	-	-	-
Total By Income Source	**69 800**	**3,9%**	**54 718**	**3,1%**	**43 227**	**2,4%**	**1 604 848**	**90,5%**	**1 772 593**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 439	9,0%	2 519	6,6%	1 913	5,0%	30 242	79,3%	38 112	2,2%	-	-	-	-
Commercial	21 165	8,5%	13 505	5,5%	6 573	2,7%	206 358	83,3%	247 601	14,0%	-	-	-	-
Households	45 265	3,0%	38 718	2,6%	34 761	2,3%	1 368 223	92,0%	1 486 967	83,9%	-	-	-	-
Other	(69)	79,4%	(24)	27,3%	(20)	23,0%	26	(29,7%)	(87)	-	-	-	-	-
Total By Customer Group	**69 800**	**3,9%**	**54 718**	**3,1%**	**43 227**	**2,4%**	**1 604 848**	**90,5%**	**1 772 593**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	59 994	8,3%	(3 585)	(,5%)	23 494	3,2%	644 437	89,0%	724 340	68,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 503	7,4%	12 001	4,6%	2 544	1,0%	228 157	87,0%	262 204	24,8%
Auditor-General	131	11,4%	-	-	-	-	1 023	88,6%	1 154	,1%
Other	3 378	4,9%	1 623	2,4%	3 967	5,8%	59 981	87,0%	68 950	6,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**83 006**	**7,9%**	**10 040**	**1,0%**	**30 005**	**2,8%**	**933 599**	**88,4%**	**1 056 649**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**258 867**	**84 845**	**32,8%**	**84 845**	**32,8%**	**80 514**	**34,3%**	**5,4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 969	893	22,5%	893	22,5%	882	22,6%	1,2%
Sale of Goods and Rendering of Services	8 135	138	1,7%	138	1,7%	259	97,8%	(46,7%)
Agency services	3 560	792	22,3%	792	22,3%	866	25,8%	(8,5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 055	240	22,8%	240	22,8%	216	14,4%	11,4%
Interest earned from Current and Non Current Assets	14 550	1 246	8,6%	1 246	8,6%	873	12,3%	42,6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 150	266	23,2%	266	23,2%	184	25,4%	44,5%
Licence and permits	20	2	10,2%	2	10,2%	6	43,3%	(68,7%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 000	-	-	-	-	582	-	(100,0%)
Non-Exchange Revenue								
Property rates	68 267	17 450	25,6%	17 450	25,6%	13 768	23,3%	26,7%
Surcharges and Taxes	-	-	-	-	-	28	,6%	(100,0%)
Fines, penalties and forfeits	66	7	11,1%	7	11,1%	9	26,8%	(14,5%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 480	62 101	41,5%	62 101	41,5%	61 017	40,6%	1,8%
Interest	6 615	1 710	25,8%	1 710	25,8%	1 823	45,6%	(6,2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**279 292**	**53 667**	**19,2%**	**53 667**	**19,2%**	**50 491**	**17,5%**	**6,3%**
Employee related costs	109 207	23 986	22,0%	23 986	22,0%	22 512	21,0%	6,5%
Remuneration of councillors	14 277	3 255	22,8%	3 255	22,8%	3 073	22,0%	5,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	970	144	14,9%	144	14,9%	84	8,9%	71,3%
Debt impairment	6 000	-	-	-	-	-	-	-
Depreciation and amortisation	25 000	6 796	27,2%	6 796	27,2%	4 729	26,5%	43,7%
Interest	-	-	-	-	-	-	-	-
Contracted services	64 208	9 052	14,1%	9 052	14,1%	9 732	14,6%	(7,0%)
Transfers and subsidies	5 297	784	14,8%	784	14,8%	403	5,4%	94,7%
Irrecoverable debts written off	10 000	-	-	-	-	-	-	-
Operational costs	44 332	9 651	21,8%	9 651	21,8%	9 957	20,1%	(3,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(20 424)**	**31 178**	**-**	**31 178**	**-**	**30 023**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	45 089	12 908	28,6%	12 908	28,6%	9 226	29,9%	39,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**24 664**	**44 086**		**44 086**		**39 249**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**24 664**	**44 086**		**44 086**		**39 249**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**24 664**	**44 086**		**44 086**		**39 249**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**24 664**	**44 086**		**44 086**		**39 249**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**64 945**	**13 507**	**20,8%**	**13 507**	**20,8%**	**8 920**	**18,2%**	**51,4%**
National Government	45 089	11 330	25,1%	11 330	25,1%	8 528	27,7%	32,9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 089**	**11 330**	**25,1%**	**11 330**	**25,1%**	**8 528**	**27,7%**	**32,9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19 856	2 177	11,0%	2 177	11,0%	392	2,2%	455,1%
Capital Expenditure Functional	**64 945**	**13 507**	**20,8%**	**13 507**	**20,8%**	**8 920**	**18,2%**	**51,4%**
Municipal governance and administration	**6 100**	**1 275**	**20,9%**	**1 275**	**20,9%**	**12**	**,1%**	**10 890,7%**
Executive and Council	1 300	-	-	-	-	-	-	-
Finance and administration	4 800	1 275	26,6%	1 275	26,6%	12	,1%	10 890,7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**14 783**	**945**	**6,4%**	**945**	**6,4%**	**-**	**-**	**(100,0%)**
Community and Social Services	14 783	945	6,4%	945	6,4%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 582**	**11 286**	**27,1%**	**11 286**	**27,1%**	**8 908**	**23,2%**	**26,7%**
Planning and Development	36 170	7 457	20,6%	7 457	20,6%	8 671	27,8%	(14,0%)
Road Transport	5 412	3 829	70,8%	3 829	70,8%	238	3,3%	1 512,3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**2 480**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2 480	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**285 417**	**53 991**	**18,9%**	**53 991**	**18,9%**	**(22 942)**	**(8,4%)**	**(335,3%)**
Property rates	58 027	1 545	2,7%	1 545	2,7%	(157)	(,2%)	(1 085,7%)
Service charges	3 373	44	1,3%	44	1,3%	38	,7%	16,7%
Other revenue	14 898	1 218	8,2%	1 218	8,2%	1 907	20,3%	(36,1%)
Transfers and Subsidies - Operational	149 480	54 124	36,2%	54 124	36,2%	33 125	22,1%	63,4%
Transfers and Subsidies - Capital	45 089	(5 849)	(13,0%)	(5 849)	(13,0%)	(60 838)	(197,4%)	(90,4%)
Interest	14 550	2 909	20,0%	2 909	20,0%	2 983	41,9%	(2,5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(253 177)**	**(12 463)**	**4,9%**	**(12 463)**	**4,9%**	**(10 188)**	**3,9%**	**22,3%**
Suppliers and employees	(247 880)	(12 463)	5,0%	(12 463)	5,0%	(10 188)	4,0%	22,3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(5 297)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**32 241**	**41 528**	**128,8%**	**41 528**	**128,8%**	**(33 130)**	**(261,6%)**	**(225,4%)**
Cash Flow from Investing Activities								
Receipts	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(73 537)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(73 537)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(72 537)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(40 296)**	**41 528**	**(103,1%)**	**41 528**	**(103,1%)**	**(33 130)**	**78,9%**	**(225,4%)**
Cash/cash equivalents at the year begin:	106 002	119 289	112,5%	119 289	112,5%	109 789	98,8%	8,7%
Cash/cash equivalents at the year end:	65 706	159 909	243,4%	159 909	243,4%	76 660	110,8%	108,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 557	9,9%	(330)	(,3%)	4 577	3,9%	100 901	86,5%	116 705	85,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	570	9,8%	-	-	186	3,2%	5 042	87,0%	5 798	4,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	220	9,1%	-	-	77	3,2%	2 120	87,7%	2 417	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	(6)	(,5%)	(4)	(,3%)	(4)	(,3%)	1 169	101,1%	1 156	,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(32)	(,3%)	-	-	0	-	10 026	100,3%	9 995	7,3%	-	-	-	-
Total By Income Source	**12 309**	**9,0%**	**(333)**	**(,2%)**	**4 837**	**3,6%**	**119 258**	**87,6%**	**136 070**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 257	18,3%	-	-	2 291	9,8%	16 765	71,9%	23 314	17,1%	-	-	-	-
Commercial	4 109	8,0%	(260)	(,5%)	1 176	2,3%	46 635	90,3%	51 660	38,0%	-	-	-	-
Households	3 377	6,2%	(71)	(,1%)	1 058	1,9%	50 339	92,0%	54 703	40,2%	-	-	-	-
Other	566	8,9%	(3)	-	311	4,9%	5 519	86,3%	6 393	4,7%	-	-	-	-
Total By Customer Group	**12 309**	**9,0%**	**(333)**	**(,2%)**	**4 837**	**3,6%**	**119 258**	**87,6%**	**136 070**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59	100,0%	-	-	-	-	-	-	59	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**59**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**59**	**100,0%**

Contact Details

Municipal Manager	Mrs Simphiwe Ndebele	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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**674 804**	**174 514**	**25,9%**	**174 514**	**25,9%**	**156 487**	**25,5%**	**11,5%**
Exchange Revenue								
Service charges - Electricity	192 508	33 823	17,6%	33 823	17,6%	30 742	17,7%	10,0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	17 902	5 792	32,4%	5 792	32,4%	4 343	27,0%	33,4%
Sale of Goods and Rendering of Services	9 808	1 683	17,2%	1 683	17,2%	1 356	21,4%	24,1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 083	567	13,9%	567	13,9%	555	12,0%	2,2%
Interest earned from Current and Non Current Assets	5 224	742	14,2%	742	14,2%	1 286	40,5%	(42,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 519	368	24,2%	368	24,2%	353	24,5%	4,2%
Licence and permits	4 358	1 109	25,5%	1 109	25,5%	1 145	29,2%	(3,1%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 987	389	19,6%	389	19,6%	1 331	160,8%	(70,8%)
Non-Exchange Revenue								
Property rates	300 155	79 950	26,6%	79 950	26,6%	70 033	25,8%	14,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 466	35	1,0%	35	1,0%	50	1,5%	(29,8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	121 091	46 815	38,7%	46 815	38,7%	44 493	38,5%	5,2%
Interest	12 357	3 240	26,2%	3 240	26,2%	799	5,6%	305,5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	346	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**674 420**	**162 691**	**24,1%**	**162 691**	**24,1%**	**146 627**	**23,9%**	**11,0%**
Employee related costs	167 655	41 747	24,9%	41 747	24,9%	37 050	22,9%	12,7%
Remuneration of councillors	12 615	2 905	23,0%	2 905	23,0%	2 716	22,1%	6,9%
Bulk purchases - electricity	243 101	65 302	26,9%	65 302	26,9%	66 014	30,6%	(1,1%)
Inventory consumed	7 796	823	10,6%	823	10,6%	349	4,2%	135,9%
Debt impairment	15 864	-	-	-	-	-	-	-
Depreciation and amortisation	61 299	15 102	24,6%	15 102	24,6%	16 286	28,6%	(7,3%)
Interest	56	4	6,4%	4	6,4%	3	4,8%	19,8%
Contracted services	90 084	18 912	21,0%	18 912	21,0%	10 522	13,6%	79,7%
Transfers and subsidies	2 465	101	4,1%	101	4,1%	186	10,6%	(45,6%)
Irrecoverable debts written off	1 134	2 534	223,4%	2 534	223,4%	-	-	(100,0%)
Operational costs	71 189	15 262	21,4%	15 262	21,4%	13 501	20,2%	13,0%
Losses on disposal of Assets	1 162	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**384**	**11 823**	**-**	**11 823**	**-**	**9 861**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	91 174	5 980	6,6%	5 980	6,6%	7 783	16,0%	(23,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**91 558**	**17 803**		**17 803**		**17 644**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**91 558**	**17 803**		**17 803**		**17 644**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**91 558**	**17 803**		**17 803**		**17 644**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**91 558**	**17 803**		**17 803**		**17 644**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**117 554**	**173**	**,1%**	**173**	**,1%**	**(24)**	**-**	**(833,0%)**
National Government	79 282	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**79 282**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	38 272	173	,5%	173	,5%	(24)	(,1%)	(833,0%)
Capital Expenditure Functional	**117 554**	**7 038**	**6,0%**	**7 038**	**6,0%**	**8 986**	**11,3%**	**(21,7%)**
Municipal governance and administration	**1 740**	**30**	**1,7%**	**30**	**1,7%**	**3 071**	**161,6%**	**(99,0%)**
Executive and Council	40	-	-	-	-	-	-	-
Finance and administration	1 670	30	1,8%	30	1,8%	3 071	198,1%	(99,0%)
Internal audit	30	-	-	-	-	-	-	-
Community and Public Safety	**20 930**	**143**	**,7%**	**143**	**,7%**	**313**	**13,1%**	**(54,5%)**
Community and Social Services	250	-	-	-	-	313	78,3%	(100,0%)
Sport And Recreation	18 951	-	-	-	-	-	-	-
Public Safety	1 729	143	8,2%	143	8,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 146**	**3 920**	**8,9%**	**3 920**	**8,9%**	**5 602**	**9,8%**	**(30,0%)**
Planning and Development	60	-	-	-	-	-	-	-
Road Transport	44 086	3 920	8,9%	3 920	8,9%	5 602	10,5%	(30,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**50 738**	**2 946**	**5,8%**	**2 946**	**5,8%**	**-**	**-**	**(100,0%)**
Energy sources	45 685	2 946	6,4%	2 946	6,4%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	5 052	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**825 488**	**172 811**	**20,9%**	**172 811**	**20,9%**	**146 170**	**20,5%**	**18,2%**
Property rates	279 144	124 560	44,6%	124 560	44,6%	116 722	46,8%	6,7%
Service charges	228 301	5 289	2,3%	5 289	2,3%	4 388	2,0%	20,5%
Other revenue	100 627	3 181	3,2%	3 181	3,2%	3 582	4,4%	(11,2%)
Transfers and Subsidies - Operational	121 018	2 296	1,9%	2 296	1,9%	3 175	2,7%	(27,7%)
Transfers and Subsidies - Capital	91 174	37 485	41,1%	37 485	41,1%	18 303	37,6%	104,8%
Interest	5 224	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(681 035)**	**(116 727)**	**17,1%**	**(116 727)**	**17,1%**	**(106 937)**	**17,3%**	**9,2%**
Suppliers and employees	(679 312)	(116 727)	17,2%	(116 727)	17,2%	(106 937)	17,3%	9,2%
Finance charges	(56)	-	-	-	-	-	-	-
Transfers and grants	(1 667)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**144 453**	**56 084**	**38,8%**	**56 084**	**38,8%**	**39 233**	**40,9%**	**43,0%**
Cash Flow from Investing Activities								
Receipts	**346**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	346	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(135 232)**	**(17 898)**	**13,2%**	**(17 898)**	**13,2%**	**(11 959)**	**13,0%**	**49,7%**
Capital assets	(135 232)	(17 898)	13,2%	(17 898)	13,2%	(11 959)	13,0%	49,7%
Net Cash from/(used) Investing Activities	**(134 886)**	**(17 898)**	**13,3%**	**(17 898)**	**13,3%**	**(11 959)**	**13,1%**	**49,7%**
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	**9 567**	**38 186**	**399,1%**	**38 186**	**399,1%**	**27 273**	**610,8%**	**40,0%**
Cash/cash equivalents at the year begin:	18 131	29 453	162,4%	29 453	162,4%	34 053	185,6%	(13,5%)
Cash/cash equivalents at the year end:	**27 698**	**67 639**	**244,2%**	**67 639**	**244,2%**	**61 326**	**268,8%**	**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	11 239	61,5%	703	3,8%	967	5,3%	5 369	29,4%	18 277	7,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 480	18,8%	6 679	3,7%	3 682	2,1%	134 705	75,4%	178 545	71,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 272	16,0%	499	3,5%	587	4,1%	10 830	76,3%	14 188	5,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	103	9,7%	36	3,4%	34	3,2%	887	83,7%	1 059	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	116	,2%	129	,2%	118	,2%	53 560	99,3%	53 922	21,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 157)	126,5%	254	(1,6%)	87	(,5%)	3 878	(24,3%)	(15 938)	(6,4%)	-	-	-	-
Total By Income Source	**27 051**	**10,8%**	**8 300**	**3,3%**	**5 475**	**2,2%**	**209 228**	**83,7%**	**250 054**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(428)	(13,0%)	299	9,1%	126	3,8%	3 306	100,1%	3 303	1,3%	-	-	-	-
Commercial	991	29,7%	148	4,4%	222	6,6%	1 973	59,2%	3 333	1,3%	-	-	-	-
Households	25 081	12,0%	7 078	3,4%	4 617	2,2%	172 470	82,4%	209 245	83,7%	-	-	-	-
Other	1 407	4,1%	775	2,3%	510	1,5%	31 479	92,1%	34 172	13,7%	-	-	-	-
Total By Customer Group	**27 051**	**10,8%**	**8 300**	**3,3%**	**5 475**	**2,2%**	**209 228**	**83,7%**	**250 054**	**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	2 234	100,0%	-	-	-	-	-	-	2 234	12,5%
VAT (output less input)	(26 815)	100,0%	-	-	-	-	-	-	(26 815)	(150,4%)
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	60	100,0%	60	,3%
Trade Creditors	-	-	-	-	23	35,8%	41	64,2%	63	,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	24 944	59,0%	17 341	41,0%	-	-	-	-	42 285	237,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**363**	**2,0%**	**17 341**	**97,3%**	**23**	**,1%**	**101**	**,6%**	**17 828**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**192 888**	**47 888**	**24,8%**	**47 888**	**24,8%**	**16 672**	**8,1%**	**187,2%**
Exchange Revenue								
Service charges - Electricity	65 535	16 318	24,9%	16 318	24,9%	9 792	14,3%	66,6%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 513	1 526	23,4%	1 526	23,4%	905	17,2%	68,6%
Sale of Goods and Rendering of Services	250	53	21,2%	53	21,2%	41	3,6%	28,4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 636	(3)	(,1%)	(3)	(,1%)	(0)	-	2 141,3%
Interest earned from Current and Non Current Assets	616	158	25,7%	158	25,7%	154	26,2%	2,5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	196	88	44,9%	88	44,9%	37	18,1%	138,3%
Licence and permits	5 429	888	16,3%	888	16,3%	1 096	24,5%	(19,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	9 088	57	,6%	57	,6%	1 478	17,5%	(96,2%)
Non-Exchange Revenue								
Property rates	26 719	4 541	17,0%	4 541	17,0%	2 555	15,3%	77,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 371	946	11,3%	946	11,3%	613	7,6%	54,3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 724	23 316	40,4%	23 316	40,4%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 810	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**186 370**	**62 103**	**33,3%**	**62 103**	**33,3%**	**49 768**	**25,8%**	**24,8%**
Employee related costs	62 010	16 759	27,0%	16 759	27,0%	11 787	18,6%	42,2%
Remuneration of councillors	4 057	3 345	82,4%	3 345	82,4%	495	16,6%	575,3%
Bulk purchases - electricity	71 910	27 157	37,8%	27 157	37,8%	21 855	32,9%	24,3%
Inventory consumed	8 800	150	1,7%	150	1,7%	962	14,2%	(84,4%)
Debt impairment	8 757	-	-	-	-	-	-	-
Depreciation and amortisation	10 894	-	-	-	-	3 723	19,6%	(100,0%)
Interest	-	7 654	-	7 654	-	2 919	-	162,2%
Contracted services	6 435	2 927	45,5%	2 927	45,5%	5 767	52,6%	(49,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	13 507	4 111	30,4%	4 111	30,4%	2 259	17,1%	81,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 519**	**(14 216)**	**-**	**(14 216)**	**-**	**(33 096)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	16 165	5 431	33,6%	5 431	33,6%	0	-	2 457 556,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 684**	**(8 784)**		**(8 784)**		**(33 096)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**22 684**	**(8 784)**		**(8 784)**		**(33 096)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 684**	**(8 784)**		**(8 784)**		**(33 096)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 684**	**(8 784)**		**(8 784)**		**(33 096)**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**13 983**	**6 779**	**48,5%**	**6 779**	**48,5%**	**(437)**	**(2,4%)**	**(1 652,5%)**
National Government	13 983	5 706	40,8%	5 706	40,8%	28	,2%	20 171,0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 983**	**5 706**	**40,8%**	**5 706**	**40,8%**	**28**	**,2%**	**20 171,0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	1 074	-	1 074	-	(465)	-	(331,0%)
Capital Expenditure Functional	**13 983**	**6 779**	**48,5%**	**6 779**	**48,5%**	**(313)**	**(1,7%)**	**(2 269,1%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**(313)**	**(8,6%)**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	(313)	(8,6%)	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**332**	**1 227**	**370,0%**	**1 227**	**370,0%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	1 227	-	1 227	-	-	-	(100,0%)
Sport And Recreation	332	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 116**	**5 553**	**49,9%**	**5 553**	**49,9%**	**-**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	11 116	5 553	49,9%	5 553	49,9%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**2 535**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	2 535	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**190 229**	**(31 422)**	**(16,5%)**	**(31 422)**	**(16,5%)**	**22 246**	**11,9%**	**(241,2%)**
Property rates	17 828	(16 734)	(93,9%)	(16 734)	(93,9%)	(4 542)	(27,3%)	268,5%
Service charges	78 503	(75 952)	(96,8%)	(75 952)	(96,8%)	(23 525)	(29,9%)	222,9%
Other revenue	19 394	(1 912)	(9,9%)	(1 912)	(9,9%)	(3 262)	(19,5%)	(41,4%)
Transfers and Subsidies - Operational	57 724	73 389	127,1%	73 389	127,1%	54 956	94,9%	33,5%
Transfers and Subsidies - Capital	16 165	(9 850)	(60,9%)	(9 850)	(60,9%)	(1 100)	(7,0%)	795,5%
Interest	616	(363)	(58,9%)	(363)	(58,9%)	(282)	(47,9%)	28,4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(182 710)**	**7 589**	**(4,2%)**	**7 589**	**(4,2%)**	**15 586**	**(9,5%)**	**(51,3%)**
Suppliers and employees	(182 710)	7 589	(4,2%)	7 589	(4,2%)	15 586	(9,5%)	(51,3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 520**	**(23 833)**	**(316,9%)**	**(23 833)**	**(316,9%)**	**37 832**	**172,4%**	**(163,0%)**
Cash Flow from Investing Activities								
Receipts	**9 810**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	9 810	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(16 157)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(16 157)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(6 347)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**1 173**	**(23 833)**	**(2 031,6%)**	**(23 833)**	**(2 031,6%)**	**37 832**	**3 350,9%**	**(163,0%)**
Cash/cash equivalents at the year begin:	3 835	8 436	220,0%	8 436	220,0%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**5 008**	**(15 397)**	**(307,4%)**	**(15 397)**	**(307,4%)**	**37 832**	**622,1%**	**(140,7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 336	95,6%	-	-	5	,1%	149	4,3%	3 489	2,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 406	4,3%	(51)	(,1%)	997	1,8%	52 815	94,0%	56 167	31,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 065	3,1%	(4)	-	505	1,5%	32 923	95,5%	34 489	19,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	7,8%	(961)	(406,9%)	25	10,6%	1 154	488,5%	236	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(15)	100,0%	(15)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 449	5,3%	(20)	-	334	,4%	78 751	94,3%	83 514	46,9%	-	-	-	-
Total By Income Source	**11 274**	**6,3%**	**(1 037)**	**(,6%)**	**1 865**	**1,0%**	**165 777**	**93,2%**	**177 879**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 274	6,3%	(1 037)	(,6%)	1 865	1,0%	165 777	93,2%	177 879	100,0%	-	-	-	-
Total By Customer Group	**11 274**	**6,3%**	**(1 037)**	**(,6%)**	**1 865**	**1,0%**	**165 777**	**93,2%**	**177 879**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 975	1,6%	13 405	2,0%	6 215	,9%	648 468	95,5%	679 063	99,0%
Auditor-General	(600)	(42,0%)	-	-	-	-	2 030	142,0%	1 430	,2%
Other	(1 113)	(20,3%)	(156)	(2,8%)	(5 845)	(106,4%)	12 609	229,5%	5 495	,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**9 262**	**1,4%**	**13 249**	**1,9%**	**370**	**,1%**	**663 107**	**96,7%**	**685 988**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**76 818**	**30 409**	**39,6%**	**30 409**	**39,6%**	**29 525**	**40,3%**	**3,0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	115	28	24,0%	28	24,0%	22	20,5%	24,5%
Sale of Goods and Rendering of Services	26	12	45,3%	12	45,3%	1	2,1%	772,7%
Agency services	300	60	20,1%	60	20,1%	60	31,8%	(,3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	520	1	,2%	1	,2%	273	7,4%	(99,7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 131	130	2,5%	130	2,5%	122	13,6%	6,3%
Licence and permits	305	48	15,7%	48	15,7%	11	21,9%	335,9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	80	-	-	-	-	110	157,0%	(100,0%)
Non-Exchange Revenue								
Property rates	12 510	7 110	56,8%	7 110	56,8%	5 052	47,5%	40,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	487	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 145	23 021	40,3%	23 021	40,3%	23 874	41,7%	(3,6%)
Interest	200	-	-	-	-	(0)	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**72 949**	**18 192**	**24,9%**	**18 192**	**24,9%**	**19 929**	**27,2%**	**(8,7%)**
Employee related costs	48 560	13 446	27,7%	13 446	27,7%	12 431	29,2%	8,2%
Remuneration of councillors	4 751	1 055	22,2%	1 055	22,2%	1 123	24,2%	(6,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	1 876	-	-	-	-	-	-	-
Depreciation and amortisation	10 331	-	-	-	-	-	-	-
Interest	-	51	-	51	-	1	-	6 567,2%
Contracted services	3 278	2 032	62,0%	2 032	62,0%	2 956	60,1%	(31,2%)
Transfers and subsidies	1 200	424	35,3%	424	35,3%	376	31,3%	12,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	2 953	1 178	39,9%	1 178	39,9%	3 043	45,7%	(61,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	7	-	7	-	1	-	852,8%
Surplus/(Deficit)	**3 869**	**12 217**	**-**	**12 217**	**-**	**9 596**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	29 010	2 741	9,4%	2 741	9,4%	24 262	81,6%	(88,7%)
Transfers and subsidies - capital (in-kind)	900	-	-	-	-	210	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**33 779**	**14 958**		**14 958**		**34 068**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**33 779**	**14 958**		**14 958**		**34 068**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 779**	**14 958**		**14 958**		**34 068**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 779**	**14 958**		**14 958**		**34 068**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**29 910**	**2 266**	**7,6%**	**2 266**	**7,6%**	**22 385**	**75,0%**	**(89,9%)**
National Government	29 010	2 266	7,8%	2 266	7,8%	22 257	78,0%	(89,8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	900	-	-	-	-	-	-	-
Transfers recognised - capital	**29 910**	**2 266**	**7,6%**	**2 266**	**7,6%**	**22 257**	**74,8%**	**(89,8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	128	128,4%	(100,0%)
Capital Expenditure Functional	**29 910**	**2 266**	**7,6%**	**2 266**	**7,6%**	**22 385**	**75,0%**	**(89,9%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**26**	**2,0%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	26	2,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**936**	**-**	**936**	**-**	**102**	**-**	**813,6%**
Community and Social Services	-	-	-	-	-	102	-	(100,0%)
Sport And Recreation	-	936	-	936	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 010**	**1 330**	**4,6%**	**1 330**	**4,6%**	**22 257**	**78,0%**	**(94,0%)**
Planning and Development	-	-	-	-	-	210	-	(100,0%)
Road Transport	29 010	1 330	4,6%	1 330	4,6%	22 047	77,2%	(94,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**900**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**104 791**	**15 117**	**14,4%**	**15 117**	**14,4%**	**34 263**	**37,8%**	**(55,9%)**
Property rates	10 733	22	,2%	22	,2%	19	-	14,3%
Service charges	105	1	1,3%	1	1,3%	2	8,2%	(30,1%)
Other revenue	6 378	253	4,0%	253	4,0%	308	3,5%	(18,1%)
Transfers and Subsidies - Operational	57 145	10 173	17,8%	10 173	17,8%	13 114	27,8%	(22,4%)
Transfers and Subsidies - Capital	29 910	4 667	15,6%	4 667	15,6%	20 548	66,4%	(77,3%)
Interest	520	1	,2%	1	,2%	271	7,3%	(99,7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(64 320)**	**18 150**	**(28,2%)**	**18 150**	**(28,2%)**	**18 150**	**(18,0%)**	**-**
Suppliers and employees	(60 028)	18 150	(30,2%)	18 150	(30,2%)	18 150	(18,3%)	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 292)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**40 471**	**33 267**	**82,2%**	**33 267**	**82,2%**	**52 413**	**(522,8%)**	**(36,5%)**
Cash Flow from Investing Activities								
Receipts	**2 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(29 910)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(29 910)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(27 410)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**13 061**	**33 267**	**254,7%**	**33 267**	**254,7%**	**52 413**	**(131,2%)**	**(36,5%)**
Cash/cash equivalents at the year begin:	11 607	49 194	423,9%	49 194	423,9%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**24 668**	**22 313**	**90,5%**	**22 313**	**90,5%**	**52 413**	**(131,2%)**	**(57,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	143	100,0%	143	,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	957	3,9%	(28)	(,1%)	2 609	10,6%	21 172	85,7%	24 710	91,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	20	6,3%	-	-	10	3,1%	294	90,6%	324	1,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	5,3%	-	-	14	2,2%	576	92,5%	623	2,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 124	100,0%	1 124	4,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	202	100,0%	202	,7%	-	-	-	-
Total By Income Source	**1 011**	**3,7%**	**(28)**	**(,1%)**	**2 632**	**9,7%**	**23 510**	**86,7%**	**27 126**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(26)	(,3%)	(22)	(,3%)	838	10,1%	7 506	90,5%	8 295	30,6%	-	-	-	-
Commercial	98	4,3%	(3)	(,1%)	546	24,1%	1 622	71,7%	2 263	8,3%	-	-	-	-
Households	(76)	(5,6%)	-	-	119	8,7%	1 327	96,9%	1 370	5,0%	-	-	-	-
Other	1 015	6,7%	(2)	-	1 129	7,4%	13 056	85,9%	15 198	56,0%	-	-	-	-
Total By Customer Group	**1 011**	**3,7%**	**(28)**	**(,1%)**	**2 632**	**9,7%**	**23 510**	**86,7%**	**27 126**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	24	2,8%	-	-	841	97,2%	(0)	-	865	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**24**	**2,8%**	**-**	**-**	**841**	**97,2%**	**(0)**	**-**	**865**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**9 535 505**	**2 479 203**	**26,0%**	**2 479 203**	**26,0%**	**2 293 405**	**25,6%**	**8,1%**
Exchange Revenue								
Service charges - Electricity	4 702 555	1 083 502	23,0%	1 083 502	23,0%	926 873	21,6%	16,9%
Service charges - Water	1 161 224	274 511	23,6%	274 511	23,6%	308 058	30,5%	(10,9%)
Service charges - Waste Water Management	229 216	62 354	27,2%	62 354	27,2%	74 303	33,7%	(16,1%)
Service charges - Waste Management	166 268	42 618	25,6%	42 618	25,6%	36 423	23,4%	17,0%
Sale of Goods and Rendering of Services	23 403	4 068	17,4%	4 068	17,4%	3 574	8,5%	13,8%
Agency services	5 508	1 299	23,6%	1 299	23,6%	968	126,6%	34,2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	256 057	112 706	44,0%	112 706	44,0%	64 316	27,9%	75,2%
Interest earned from Current and Non Current Assets	19 996	12 304	61,5%	12 304	61,5%	8 195	42,8%	50,1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	44 672	7 047	15,8%	7 047	15,8%	7 472	6,6%	(5,7%)
Licence and permits	3 097	1 014	32,8%	1 014	32,8%	508	20,0%	99,6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	102 112	11 163	10,9%	11 163	10,9%	23 190	11,4%	(51,9%)
Non-Exchange Revenue								
Property rates	1 721 665	434 237	25,2%	434 237	25,2%	448 827	27,2%	(3,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 213	2 213	18,1%	2 213	18,1%	3 674	31,4%	(39,8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 017 129	387 087	38,1%	387 087	38,1%	357 125	37,7%	8,4%
Interest	66 114	33 751	51,0%	33 751	51,0%	29 898	50,2%	12,9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	4 277	9 328	218,1%	9 328	218,1%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**8 463 202**	**2 141 895**	**25,3%**	**2 141 895**	**25,3%**	**2 060 248**	**24,6%**	**4,0%**
Employee related costs	1 900 195	393 853	20,7%	393 853	20,7%	383 824	20,8%	2,6%
Remuneration of councillors	70 450	14 873	21,1%	14 873	21,1%	14 263	21,5%	4,3%
Bulk purchases - electricity	3 522 533	1 096 913	31,1%	1 096 913	31,1%	1 134 908	36,1%	(3,3%)
Inventory consumed	995 039	295 462	29,7%	295 462	29,7%	278 453	28,0%	6,1%
Debt impairment	420 000	-	-	-	-	-	-	-
Depreciation and amortisation	390 012	84 919	21,8%	84 919	21,8%	97 824	27,0%	(13,2%)
Interest	56 180	10 693	19,0%	10 693	19,0%	5 184	12,1%	106,3%
Contracted services	811 629	150 074	18,5%	150 074	18,5%	100 325	9,8%	49,6%
Transfers and subsidies	72 457	14 277	19,7%	14 277	19,7%	13 000	18,7%	9,8%
Irrecoverable debts written off	-	15 159	-	15 159	-	4 525	-	235,0%
Operational costs	224 708	66 216	29,5%	66 216	29,5%	28 616	14,7%	131,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(543)	-	(543)	-	(675)	-	(19,5%)
Surplus/(Deficit)	**1 072 303**	**337 308**	**-**	**337 308**	**-**	**233 157**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	379 300	53 750	14,2%	53 750	14,2%	39 933	8,7%	34,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 451 603**	**391 058**		**391 058**		**273 090**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 451 603**	**391 058**		**391 058**		**273 090**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 451 603**	**391 058**		**391 058**		**273 090**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 451 603**	**391 058**		**391 058**		**273 090**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**653 856**	**67 979**	**10,4%**	**67 979**	**10,4%**	**34 932**	**4,2%**	**94,6%**
National Government	376 127	44 836	11,9%	44 836	11,9%	22 823	7,0%	96,5%
Provincial Government	2 550	-	-	-	-	7 113	5,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**378 677**	**44 836**	**11,8%**	**44 836**	**11,8%**	**29 936**	**6,6%**	**49,8%**
Borrowing	177 180	19 734	11,1%	19 734	11,1%	1 199	,5%	1 545,8%
Internally generated funds	98 000	3 408	3,5%	3 408	3,5%	3 797	2,9%	(10,2%)
Capital Expenditure Functional	**653 856**	**67 979**	**10,4%**	**67 979**	**10,4%**	**77 767**	**9,4%**	**(12,6%)**
Municipal governance and administration	**58 000**	**21 924**	**37,8%**	**21 924**	**37,8%**	**2 505**	**,8%**	**775,2%**
Executive and Council	-	20 240	-	20 240	-	1 557	,6%	1 199,6%
Finance and administration	58 000	1 684	2,9%	1 684	2,9%	948	2,4%	77,7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**17 167**	**2 234**	**13,0%**	**2 234**	**13,0%**	**11 933**	**7,0%**	**(81,3%)**
Community and Social Services	17 167	2 276	13,3%	2 276	13,3%	(13)	(,1%)	(18 152,5%)
Sport And Recreation	-	(41)	-	(41)	-	2 222	18,6%	(101,9%)
Public Safety	-	-	-	-	-	190	4,4%	(100,0%)
Housing	-	-	-	-	-	9 534	7,4%	(100,0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**160 584**	**19 024**	**11,8%**	**19 024**	**11,8%**	**37 941**	**30,5%**	**(49,9%)**
Planning and Development	30 000	5 180	17,3%	5 180	17,3%	619	2,6%	736,4%
Road Transport	130 584	13 843	10,6%	13 843	10,6%	37 322	37,0%	(62,9%)
Environmental Protection	-	-	-	-	-	(0)	-	(100,0%)
Trading Services	**418 105**	**24 797**	**5,9%**	**24 797**	**5,9%**	**25 389**	**11,8%**	**(2,3%)**
Energy sources	196 988	-	-	-	-	-	-	-
Water Management	108 900	5 496	5,0%	5 496	5,0%	14 178	14,1%	(61,2%)
Waste Water Management	112 217	19 301	17,2%	19 301	17,2%	8 721	9,0%	121,3%
Waste Management	-	-	-	-	-	2 489	24,7%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**(1)**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**8 333 003**	**(5 610)**	**(,1%)**	**(5 610)**	**(,1%)**	**201 923**	**2,4%**	**(102,8%)**
Property rates	1 532 282	(13 181)	(,9%)	(13 181)	(,9%)	(36 511)	(2,5%)	(63,9%)
Service charges	5 220 730	1 524	-	1 524	-	1 070	-	42,4%
Other revenue	194 260	(44 542)	(22,9%)	(44 542)	(22,9%)	124 826	16,3%	(135,7%)
Transfers and Subsidies - Operational	989 608	(4 342)	(,4%)	(4 342)	(,4%)	25 622	2,7%	(116,9%)
Transfers and Subsidies - Capital	376 127	54 932	14,6%	54 932	14,6%	86 915	19,0%	(36,8%)
Interest	19 996	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(7 447 306)**	**55 744**	**(,7%)**	**55 744**	**(,7%)**	**37 519**	**(,5%)**	**48,6%**
Suppliers and employees	(7 318 669)	55 744	(,8%)	55 744	(,8%)	37 519	(,5%)	48,6%
Finance charges	(56 180)	-	-	-	-	-	-	-
Transfers and grants	(72 457)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**885 697**	**50 134**	**5,7%**	**50 134**	**5,7%**	**239 442**	**42,1%**	**(79,1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(221)**	**-**	**(221)**	**-**	**(355)**	**-**	**(37,8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(221)	-	(221)	-	(355)	-	(37,8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(653 856)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(653 856)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(653 856)**	**(221)**	**-**	**(221)**	**-**	**(355)**	**-**	**(37,8%)**
Cash Flow from Financing Activities								
Receipts	**177 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	177 180	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(90 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(90 000)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**87 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**319 020**	**49 913**	**15,6%**	**49 913**	**15,6%**	**239 087**	**(214,2%)**	**(79,1%)**
Cash/cash equivalents at the year begin:	366 387	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**685 407**	**49 913**	**7,3%**	**49 913**	**7,3%**	**239 087**	**125,7%**	**(79,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	173 730	5,0%	53 671	1,5%	50 176	1,4%	3 207 476	92,0%	3 485 053	38,0%	-	-	6 786 648	194,7%
Trade and Other Receivables from Exchange Transactions - Electricity	509 393	48,8%	18 931	1,8%	16 984	1,6%	498 061	47,7%	1 043 369	11,4%	-	-	606 858	58,2%
Receivables from Non-exchange Transactions - Property Rates	178 349	11,7%	34 386	2,3%	30 857	2,0%	1 274 626	84,0%	1 518 218	16,5%	-	-	2 416 378	159,2%
Receivables from Exchange Transactions - Waste Water Management	35 189	6,9%	8 277	1,6%	8 198	1,6%	458 403	89,9%	510 067	5,6%	-	-	955 445	187,3%
Receivables from Exchange Transactions - Waste Management	19 066	6,8%	4 976	1,8%	4 461	1,6%	250 957	89,8%	279 460	3,0%	-	-	516 782	184,9%
Receivables from Exchange Transactions - Property Rental Debtors	3 461	4,8%	1 029	1,4%	1 408	1,9%	66 854	91,9%	72 753	,8%	-	-	150 099	206,3%
Interest on Arrear Debtor Accounts	99 489	4,7%	47 635	2,3%	55 877	2,7%	1 901 083	90,4%	2 104 084	22,9%	-	-	3 141 473	149,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 221	,7%	173	,1%	184	,1%	162 493	99,0%	164 071	1,8%	-	-	479 214	292,1%
Total By Income Source	**1 019 899**	**11,1%**	**169 078**	**1,8%**	**168 145**	**1,8%**	**7 819 953**	**85,2%**	**9 177 075**	**100,0%**	**-**	**-**	**15 052 896**	**164,0%**
Debtors Age Analysis By Customer Group														
Organs of State	115 139	39,2%	13 992	4,8%	8 972	3,1%	155 713	53,0%	293 815	3,2%	-	-	235 364	80,1%
Commercial	489 236	29,7%	33 445	2,0%	35 062	2,1%	1 090 510	66,2%	1 648 253	18,0%	-	-	1 806 802	109,6%
Households	415 524	5,7%	121 642	1,7%	124 111	1,7%	6 573 731	90,9%	7 235 008	78,8%	-	-	13 010 730	179,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 019 899**	**11,1%**	**169 078**	**1,8%**	**168 145**	**1,8%**	**7 819 953**	**85,2%**	**9 177 075**	**100,0%**	**-**	**-**	**15 052 896**	**164,0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 039 225	52,7%	50 711	2,6%	(282 626)	(14,3%)	1 164 502	59,1%	1 971 813	59,8%
Bulk Water	1 107 965	92,2%	39 255	3,3%	(862 461)	(71,8%)	917 250	76,3%	1 202 009	36,4%
PAYE deductions	20	66,7%	10	33,3%	(84)	(287,8%)	84	287,8%	29	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	90 818	73,2%	5 108	4,1%	25 061	20,2%	3 008	2,4%	123 994	3,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 238 028**	**67,9%**	**95 084**	**2,9%**	**(1 120 110)**	**(34,0%)**	**2 084 844**	**63,2%**	**3 297 845**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**159 096**	**56 047**	**35,2%**	**56 047**	**35,2%**	**50 307**	**33,2%**	**11,4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	172	25,1%	172	25,1%	112	16,3%	53,7%
Sale of Goods and Rendering of Services	723	69	9,5%	69	9,5%	295	52,6%	(76,6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 290	525	12,2%	525	12,2%	741	23,0%	(29,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	185	29	15,4%	29	15,4%	42	13,4%	(32,3%)
Licence and permits	8 669	1 187	13,7%	1 187	13,7%	1 613	19,3%	(26,4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	888	79	8,9%	79	8,9%	416	108,3%	(81,1%)
Non-Exchange Revenue								
Property rates	32 674	8 443	25,8%	8 443	25,8%	7 889	24,7%	7,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1	38,6%	1	38,6%	0	18,9%	113,2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 979	45 544	41,0%	45 544	41,0%	39 198	37,0%	16,2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	1	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**163 842**	**37 527**	**22,9%**	**37 527**	**22,9%**	**48 043**	**30,4%**	**(21,9%)**
Employee related costs	62 296	15 184	24,4%	15 184	24,4%	13 399	22,5%	13,3%
Remuneration of councillors	7 958	1 653	20,8%	1 653	20,8%	1 619	21,2%	2,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 136	1 032	25,0%	1 032	25,0%	1 736	28,8%	(40,5%)
Debt impairment	4 700	-	-	-	-	-	-	-
Depreciation and amortisation	16 522	2 525	15,3%	2 525	15,3%	3 898	33,0%	(35,2%)
Interest	-	-	-	-	-	-	-	-
Contracted services	36 460	11 296	31,0%	11 296	31,0%	21 018	51,6%	(46,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	31 771	5 837	18,4%	5 837	18,4%	6 373	23,2%	(8,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 745)**	**18 520**	**-**	**18 520**	**-**	**2 265**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	18 934	4 183	22,1%	4 183	22,1%	4 102	22,6%	2,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 189**	**22 703**		**22 703**		**6 367**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**14 189**	**22 703**		**22 703**		**6 367**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 189**	**22 703**		**22 703**		**6 367**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 189**	**22 703**		**22 703**		**6 367**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**24 034**	**7 185**	**29,9%**	**7 185**	**29,9%**	**4 311**	**19,7%**	**66,7%**
National Government	18 934	6 092	32,2%	6 092	32,2%	3 567	19,6%	70,8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 934**	**6 092**	**32,2%**	**6 092**	**32,2%**	**3 567**	**19,6%**	**70,8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 100	1 093	21,4%	1 093	21,4%	744	20,1%	46,8%
Capital Expenditure Functional	**24 034**	**7 185**	**29,9%**	**7 185**	**29,9%**	**4 311**	**19,7%**	**66,7%**
Municipal governance and administration	**2 100**	**387**	**18,4%**	**387**	**18,4%**	**658**	**18,5%**	**(41,2%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 100	387	18,4%	387	18,4%	658	18,5%	(41,2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**12 531**	**5 408**	**43,2%**	**5 408**	**43,2%**	**1 972**	**12,0%**	**174,2%**
Community and Social Services	9 857	4 424	44,9%	4 424	44,9%	1 886	11,6%	134,6%
Sport And Recreation	2 674	983	36,8%	983	36,8%	-	-	(100,0%)
Public Safety	-	-	-	-	-	87	57,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 403**	**1 391**	**14,8%**	**1 391**	**14,8%**	**1 681**	**87,0%**	**(17,3%)**
Planning and Development	828	-	-	-	-	-	-	-
Road Transport	8 575	1 391	16,2%	1 391	16,2%	1 681	87,0%	(17,3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**176 518**	**178 306**	**101,0%**	**178 306**	**101,0%**	**95 651**	**58,0%**	**86,4%**
Property rates	31 040	13 445	43,3%	13 445	43,3%	8 360	27,6%	60,8%
Service charges	651	343	52,7%	343	52,7%	149	19,9%	130,1%
Other revenue	10 624	1 217	11,5%	1 217	11,5%	1 656	17,3%	(26,5%)
Transfers and Subsidies - Operational	110 979	160 919	145,0%	160 919	145,0%	79 278	74,8%	103,0%
Transfers and Subsidies - Capital	18 934	1 841	9,7%	1 841	9,7%	5 448	30,0%	(66,2%)
Interest	4 290	540	12,6%	540	12,6%	760	-	(28,9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(149 254)**	**(12)**	**-**	**(12)**	**-**	**(38)**	**-**	**(67,0%)**
Suppliers and employees	(149 254)	(12)	-	(12)	-	(38)	-	(67,0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**27 264**	**178 293**	**654,0%**	**178 293**	**654,0%**	**95 613**	**477,2%**	**86,5%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(27 639)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(27 639)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(27 639)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(375)**	**178 293**	**(47 524,1%)**	**178 293**	**(47 524,1%)**	**95 613**	**(1 874,4%)**	**86,5%**
Cash/cash equivalents at the year begin:	16 937	(19 277)	(113,8%)	(19 277)	(113,8%)	(176)	(,4%)	10 881,4%
Cash/cash equivalents at the year end:	**16 562**	**195 850**	**1 182,5%**	**195 850**	**1 182,5%**	**95 476**	**223,0%**	**105,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 380	11,1%	(57)	(,1%)	1 684	4,3%	33 281	84,7%	39 288	82,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	86	11,7%	(1)	(,1%)	19	2,5%	635	85,9%	739	1,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 440	100,0%	7 440	15,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Total By Income Source	**4 466**	**9,4%**	**(58)**	**(,1%)**	**1 703**	**3,6%**	**41 358**	**87,1%**	**47 468**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	263	18,2%	-	-	131	9,1%	1 050	72,7%	1 443	3,0%	-	-	-	-
Commercial	1 952	10,7%	(33)	(,2%)	574	3,2%	15 672	86,3%	18 165	38,3%	-	-	-	-
Households	614	9,2%	(25)	(,4%)	196	2,9%	5 879	88,2%	6 665	14,0%	-	-	-	-
Other	1 636	7,7%	-	-	803	3,8%	18 757	88,5%	21 195	44,7%	-	-	-	-
Total By Customer Group	**4 466**	**9,4%**	**(58)**	**(,1%)**	**1 703**	**3,6%**	**41 358**	**87,1%**	**47 468**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	221	40,9%	21	3,9%	(133)	(24,5%)	431	79,7%	540	122,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(77)	77,1%	(20)	20,1%	(1 774)	1 785,6%	1 772	(1 782,8%)	(99)	(22,5%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**144**	**32,7%**	**1**	**,2%**	**(1 907)**	**(432,5%)**	**2 202**	**499,5%**	**441**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**153 507**	**63 085**	**41,1%**	**63 085**	**41,1%**	**65 417**	**43,4%**	**(3,6%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 126	240	21,3%	240	21,3%	268	24,9%	(10,7%)
Sale of Goods and Rendering of Services	524	109	20,9%	109	20,9%	68	1,9%	60,2%
Agency services	-	-	-	-	-	-	-	-
Interest	25	-	-	-	-	14	9,6%	(100,0%)
Interest earned from Receivables	508	133	26,2%	133	26,2%	110	36,7%	21,3%
Interest earned from Current and Non Current Assets	3 673	827	22,5%	827	22,5%	831	23,1%	(,5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 054	345	32,7%	345	32,7%	219	24,1%	57,3%
Licence and permits	39	7	19,1%	7	19,1%	9	73,7%	(21,7%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 265	183	14,5%	183	14,5%	140	14,8%	31,1%
Non-Exchange Revenue								
Property rates	31 092	15 851	51,0%	15 851	51,0%	19 463	67,4%	(18,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32	-	-	-	-	222	9,3%	(100,0%)
Licences or permits	2 850	833	29,2%	833	29,2%	622	22,8%	34,0%
Transfer and subsidies - Operational	108 576	43 818	40,4%	43 818	40,4%	42 999	40,5%	1,9%
Interest	2 744	739	26,9%	739	26,9%	452	-	63,4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**176 951**	**44 815**	**25,3%**	**44 815**	**25,3%**	**38 175**	**22,1%**	**17,4%**
Employee related costs	78 361	19 318	24,7%	19 318	24,7%	17 798	24,3%	8,5%
Remuneration of councillors	7 590	1 619	21,3%	1 619	21,3%	1 496	20,7%	8,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 475	1 139	25,4%	1 139	25,4%	838	22,6%	35,9%
Debt impairment	4 468	1 061	23,7%	1 061	23,7%	1 681	24,8%	(36,9%)
Depreciation and amortisation	21 358	4 017	18,8%	4 017	18,8%	4 276	20,9%	(6,0%)
Interest	1 159	33	2,9%	33	2,9%	5	1,2%	553,6%
Contracted services	37 480	11 378	30,4%	11 378	30,4%	7 341	20,6%	55,0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	39	-	39	-	-	-	(100,0%)
Operational costs	22 060	6 211	28,2%	6 211	28,2%	4 740	18,4%	31,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 444)**	**18 270**	**-**	**18 270**	**-**	**27 242**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	22 210	6 083	27,4%	6 083	27,4%	6 167	27,9%	(1,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 234)**	**24 353**		**24 353**		**33 410**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(1 234)**	**24 353**		**24 353**		**33 410**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 234)**	**24 353**		**24 353**		**33 410**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 234)**	**24 353**		**24 353**		**33 410**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**23 780**	**6 516**	**27,4%**	**6 516**	**27,4%**	**5 460**	**24,6%**	**19,3%**
National Government	20 819	6 083	29,2%	6 083	29,2%	5 363	26,9%	13,4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 819**	**6 083**	**29,2%**	**6 083**	**29,2%**	**5 363**	**24,1%**	**13,4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 961	433	14,6%	433	14,6%	97	-	346,0%
Capital Expenditure Functional	**23 780**	**8 167**	**34,3%**	**8 167**	**34,3%**	**5 582**	**23,2%**	**46,3%**
Municipal governance and administration	**1 800**	**1 514**	**84,1%**	**1 514**	**84,1%**	**14**	**1,0%**	**10 713,9%**
Executive and Council	80	283	354,0%	283	354,0%	-	-	(100,0%)
Finance and administration	1 720	1 231	71,6%	1 231	71,6%	14	1,3%	8 691,0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**690**	**104**	**15,0%**	**104**	**15,0%**	**104**	**43,6%**	**(,5%)**
Community and Social Services	690	104	15,0%	104	15,0%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	104	69,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 290**	**6 550**	**30,8%**	**6 550**	**30,8%**	**5 464**	**24,4%**	**19,9%**
Planning and Development	131	283	216,2%	283	216,2%	-	-	(100,0%)
Road Transport	21 159	6 267	29,6%	6 267	29,6%	5 464	27,2%	14,7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**173 566**	**71 046**	**40,9%**	**71 046**	**40,9%**	**116 291**	**66,7%**	**(38,9%)**
Property rates	27 894	6 043	21,7%	6 043	21,7%	1 355	5,1%	346,1%
Service charges	1 472	217	14,7%	217	14,7%	147	15,2%	47,1%
Other revenue	5 403	3 831	70,9%	3 831	70,9%	33 801	295,4%	(88,7%)
Transfers and Subsidies - Operational	111 380	48 604	43,6%	48 604	43,6%	59 248	55,7%	(18,0%)
Transfers and Subsidies - Capital	20 819	11 000	52,8%	11 000	52,8%	21 333	84,6%	(48,4%)
Interest	6 598	1 351	20,5%	1 351	20,5%	407	11,0%	232,3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(145 697)**	**(19 861)**	**13,6%**	**(19 861)**	**13,6%**	**(15 284)**	**11,1%**	**30,0%**
Suppliers and employees	(145 697)	(19 861)	13,6%	(19 861)	13,6%	(15 284)	11,1%	30,0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**27 869**	**51 184**	**183,7%**	**51 184**	**183,7%**	**101 007**	**280,3%**	**(49,3%)**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(23 780)**	**(7 007)**	**29,5%**	**(7 007)**	**29,5%**	**(5 699)**	**24,2%**	**22,9%**
Capital assets	(23 780)	(7 007)	29,5%	(7 007)	29,5%	(5 699)	24,2%	22,9%
Net Cash from/(used) Investing Activities	**(23 780)**	**(7 007)**	**29,5%**	**(7 007)**	**29,5%**	**(5 699)**	**24,2%**	**22,9%**
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	**4 088**	**44 177**	**1 080,6%**	**44 177**	**1 080,6%**	**95 308**	**761,2%**	**(53,6%)**
Cash/cash equivalents at the year begin:	12 417	20 636	166,2%	20 636	166,2%	11 871	55,0%	73,8%
Cash/cash equivalents at the year end:	16 505	64 807	392,6%	64 807	392,6%	107 179	314,2%	(39,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 897	4,2%	11 863	26,0%	48	,1%	31 767	69,7%	45 576	70,9%	(36)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	126	4,3%	67	2,3%	64	2,2%	2 695	91,3%	2 951	4,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	307	2,0%	280	1,8%	280	1,8%	14 846	94,5%	15 714	24,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	35	100,0%	35	,1%	(3)	(9,7%)	-	-
Total By Income Source	**2 330**	**3,6%**	**12 211**	**19,0%**	**392**	**,6%**	**49 343**	**76,8%**	**64 276**	**100,0%**	**(39)**	**(,1%)**	-	-
Debtors Age Analysis By Customer Group														
Organs of State	866	3,9%	9 718	43,4%	39	,2%	11 774	52,6%	22 397	34,8%	-	-	-	-
Commercial	312	31,4%	328	33,0%	6	,6%	347	35,0%	994	1,5%	(0)	-	-	-
Households	1 152	2,8%	2 165	5,3%	346	,8%	37 222	91,0%	40 885	63,6%	(39)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 330**	**3,6%**	**12 211**	**19,0%**	**392**	**,6%**	**49 343**	**76,8%**	**64 276**	**100,0%**	**(39)**	**(,1%)**	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	201	100,0%	-	-	-	-	-	-	201	100,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**201**	**100,0%**	-	-	-	-	-	-	**201**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 570 495**	**523 729**	**33,3%**	**523 729**	**33,3%**	**482 432**	**32,2%**	**8,6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	544 182	127 119	23,4%	127 119	23,4%	114 788	20,6%	10,7%
Service charges - Waste Water Management	68 992	18 271	26,5%	18 271	26,5%	15 463	24,7%	18,2%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	454	-	454	-	34	-	1 218,1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	94 616	22 832	24,1%	22 832	24,1%	25 213	34,1%	(9,4%)
Interest earned from Current and Non Current Assets	22 234	8 494	38,2%	8 494	38,2%	10 593	41,2%	(19,8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	32	-	32	-	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 274	0	-	0	-	-	-	(100,0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	463 528	346 527	74,8%	346 527	74,8%	316 341	75,9%	9,5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	374 669	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 548 982**	**304 397**	**19,7%**	**304 397**	**19,7%**	**276 245**	**19,9%**	**10,2%**
Employee related costs	379 999	89 140	23,5%	89 140	23,5%	79 480	21,7%	12,2%
Remuneration of councillors	16 556	3 948	23,8%	3 948	23,8%	3 764	22,8%	4,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	322 030	62 945	19,5%	62 945	19,5%	66 371	22,4%	(5,2%)
Debt impairment	248 667	-	-	-	-	-	-	-
Depreciation and amortisation	69 861	18 036	25,8%	18 036	25,8%	15 231	25,0%	18,4%
Interest	14 140	3 543	25,1%	3 543	25,1%	3 972	24,9%	(10,8%)
Contracted services	281 510	49 853	17,7%	49 853	17,7%	46 058	18,9%	8,2%
Transfers and subsidies	-	12 700	-	12 700	-	12 200	94,6%	4,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	94 749	21 362	22,5%	21 362	22,5%	19 548	19,5%	9,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	121 470	42 869	35,3%	42 869	35,3%	29 621	28,0%	44,7%
Surplus/(Deficit)	**21 512**	**219 332**	**-**	**219 332**	**-**	**206 187**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	200 693	35 669	17,8%	35 669	17,8%	68 337	34,8%	(47,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**222 206**	**255 001**		**255 001**		**274 524**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**222 206**	**255 001**		**255 001**		**274 524**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**222 206**	**255 001**		**255 001**		**274 524**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**222 206**	**255 001**		**255 001**		**274 524**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**180 629**	**31 017**	**17,2%**	**31 017**	**17,2%**	**37 499**	**20,4%**	**(17,3%)**
National Government	174 516	31 017	17,8%	31 017	17,8%	37 109	21,7%	(16,4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**174 516**	**31 017**	**17,8%**	**31 017**	**17,8%**	**37 109**	**21,7%**	**(16,4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6 113	-	-	-	-	390	2,9%	(100,0%)
Capital Expenditure Functional	**180 629**	**31 017**	**17,2%**	**31 017**	**17,2%**	**37 499**	**20,4%**	**(17,3%)**
Municipal governance and administration	**1 723**	**-**	**-**	**-**	**-**	**367**	**3,8%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 723	-	-	-	-	367	3,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**178 906**	**31 017**	**17,3%**	**31 017**	**17,3%**	**37 131**	**21,6%**	**(16,5%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	178 406	31 017	17,4%	31 017	17,4%	37 131	21,6%	(16,5%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 451 067**	**580 024**	**40,0%**	**580 024**	**40,0%**	**1 715 570**	**124,4%**	**(66,2%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	344 509	7 774	2,3%	7 774	2,3%	4 574	1,2%	70,0%
Other revenue	389 984	(930)	(,2%)	(930)	(,2%)	35 048	9,7%	(102,7%)
Transfers and Subsidies - Operational	450 828	555 437	123,2%	555 437	123,2%	949 970	228,1%	(41,5%)
Transfers and Subsidies - Capital	200 693	(100 173)	(49,9%)	(100 173)	(49,9%)	573 678	292,3%	(117,5%)
Interest	65 053	117 917	181,3%	117 917	181,3%	152 299	592,3%	(22,6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 060 718)**	**(22 133)**	**2,1%**	**(22 133)**	**2,1%**	**(334 704)**	**33,5%**	**(93,4%)**
Suppliers and employees	(1 046 577)	(14 332)	1,4%	(14 332)	1,4%	(326 584)	33,2%	(95,6%)
Finance charges	(14 140)	(7 801)	55,2%	(7 801)	55,2%	(8 120)	51,0%	(3,9%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**390 349**	**557 891**	**142,9%**	**557 891**	**142,9%**	**1 380 866**	**362,6%**	**(59,6%)**
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	**(207 723)**	-	-	-	-	-	-	-
Capital assets	(207 723)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(207 723)**	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	**76**	-	**76**	-	**24**	-	**210,3%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	76	-	76	-	24	-	210,3%
Payments	**(16 941)**	**(7 739)**	**45,7%**	**(7 739)**	**45,7%**	**(7 421)**	**49,0%**	**4,3%**
Repayment of borrowing	(16 941)	(7 739)	45,7%	(7 739)	45,7%	(7 421)	49,0%	4,3%
Net Cash from/(used) Financing Activities	**(16 941)**	**(7 664)**	**45,2%**	**(7 664)**	**45,2%**	**(7 397)**	**48,8%**	**3,6%**
Net Increase/(Decrease) in cash held	**165 685**	**550 227**	**332,1%**	**550 227**	**332,1%**	**1 373 469**	**893,3%**	**(59,9%)**
Cash/cash equivalents at the year begin:	144 123	211 971	147,1%	211 971	147,1%	(10 561)	(3,5%)	(2 107,1%)
Cash/cash equivalents at the year end:	309 808	1 461 461	471,7%	1 461 461	471,7%	1 373 465	302,8%	6,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	84 487	8,9%	283	-	30 311	3,2%	838 464	87,9%	953 545	68,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 882	8,9%	6	-	4 498	3,7%	106 643	87,4%	122 030	8,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(76)	100,0%	(76)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	110	100,0%	110	-	-	-	-	-
Interest on Arrear Debtor Accounts	17 522	5,5%	12	-	8 532	2,7%	294 293	91,9%	320 359	22,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(63)	(1,6%)	232	6,0%	137	3,5%	3 565	92,1%	3 872	,3%	-	-	-	-
Total By Income Source	**112 829**	**8,1%**	**533**	**-**	**43 479**	**3,1%**	**1 242 999**	**88,8%**	**1 399 840**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 039	13,4%	5	-	2 175	4,2%	43 181	82,4%	52 400	3,7%	-	-	-	-
Commercial	10 088	42,3%	1	-	682	2,9%	13 094	54,9%	23 865	1,7%	-	-	-	-
Households	77 551	6,8%	184	-	32 347	2,8%	1 033 679	90,4%	1 143 761	81,7%	-	-	-	-
Other	18 150	10,1%	344	,2%	8 275	4,6%	153 044	85,1%	179 814	12,8%	-	-	-	-
Total By Customer Group	**112 829**	**8,1%**	**533**	**-**	**43 479**	**3,1%**	**1 242 999**	**88,8%**	**1 399 840**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	396	100,0%	-	-	-	-	-	-	396	35,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	705	100,0%	-	-	-	-	-	-	705	64,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 100**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 100**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**242 896**	**87 961**	**36,2%**	**87 961**	**36,2%**	**87 052**	**37,5%**	**1,0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 050	530	25,9%	530	25,9%	487	24,2%	8,8%
Sale of Goods and Rendering of Services	8 727	3 119	35,7%	3 119	35,7%	232	3,6%	1 246,4%
Agency services	1 833	444	24,2%	444	24,2%	555	29,6%	(20,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 115	312	27,9%	312	27,9%	248	33,6%	25,9%
Interest earned from Current and Non Current Assets	5 295	985	18,6%	985	18,6%	1 449	28,5%	(32,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 291	1 060	82,1%	1 060	82,1%	291	30,6%	263,5%
Licence and permits	2 024	460	22,7%	460	22,7%	482	22,7%	(4,5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	98	4	3,7%	4	3,7%	4	55,6%	(18,9%)
Non-Exchange Revenue								
Property rates	31 500	8 009	25,4%	8 009	25,4%	7 591	25,1%	5,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	195	16	8,1%	16	8,1%	45	10,5%	(64,9%)
Licences or permits	428	91	21,2%	91	21,2%	92	38,8%	(1,5%)
Transfer and subsidies - Operational	179 223	71 118	39,7%	71 118	39,7%	73 433	42,0%	(3,2%)
Interest	9 117	1 813	19,9%	1 813	19,9%	2 142	29,2%	(15,3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**247 909**	**62 012**	**25,0%**	**62 012**	**25,0%**	**58 916**	**23,4%**	**5,3%**
Employee related costs	147 579	35 990	24,4%	35 990	24,4%	34 175	25,7%	5,3%
Remuneration of councillors	12 432	3 050	24,5%	3 050	24,5%	2 914	23,2%	4,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	470	8	1,8%	8	1,8%	512	21,7%	(98,4%)
Debt impairment	8 988	-	-	-	-	-	-	-
Depreciation and amortisation	40 958	9 564	23,4%	9 564	23,4%	-	-	(100,0%)
Interest	2 123	(100)	(4,7%)	(100)	(4,7%)	-	-	(100,0%)
Contracted services	19 613	6 650	33,9%	6 650	33,9%	11 889	48,1%	(44,1%)
Transfers and subsidies	246	61	24,9%	61	24,9%	64	27,1%	(3,9%)
Irrecoverable debts written off	291	111	38,0%	111	38,0%	125	59,8%	(11,7%)
Operational costs	15 209	6 678	43,9%	6 678	43,9%	9 237	33,6%	(27,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(5 013)**	**25 949**	**-**	**25 949**	**-**	**28 136**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	43 178	11 051	25,6%	11 051	25,6%	27 904	54,1%	(60,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 165**	**37 000**		**37 000**		**56 040**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 165**	**37 000**		**37 000**		**56 040**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 165**	**37 000**		**37 000**		**56 040**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 165**	**37 000**		**37 000**		**56 040**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**37 981**	**(17 545)**	**(46,2%)**	**(17 545)**	**(46,2%)**	**(68 584)**	**(102,4%)**	**(74,4%)**
National Government	37 546	125	,3%	125	,3%	(6 827)	(15,2%)	(101,8%)
Provincial Government	-	-	-	-	-	(3 623)	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 546**	**125**	**,3%**	**125**	**,3%**	**(10 450)**	**(23,3%)**	**(101,2%)**
Borrowing	-	(17 348)	-	(17 348)	-	-	-	(100,0%)
Internally generated funds	435	(322)	(74,1%)	(322)	(74,1%)	(58 134)	(13 370,8%)	(99,4%)
Capital Expenditure Functional	**37 981**	**(17 545)**	**(46,2%)**	**(17 545)**	**(46,2%)**	**(68 584)**	**(102,4%)**	**(74,4%)**
Municipal governance and administration	**-**	**(18 026)**	**-**	**(18 026)**	**-**	**(20 664)**	**(95,1%)**	**(12,8%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	(18 026)	-	(18 026)	-	(20 664)	(95,1%)	(12,8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**204**	**-**	**204**	**-**	**(6 355)**	**-**	**(103,2%)**
Community and Social Services	-	-	-	-	-	(819)	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	204	-	204	-	(5 535)	-	(103,7%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 981**	**125**	**,3%**	**125**	**,3%**	**(35 863)**	**(79,2%)**	**(100,3%)**
Planning and Development	37 981	125	,3%	125	,3%	(35 276)	(77,9%)	(100,4%)
Road Transport	-	-	-	-	-	(587)	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**152**	**-**	**152**	**-**	**(2 078)**	**-**	**(107,3%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	152	-	152	-	(2 078)	-	(107,3%)
Other	**-**	**-**	**-**	**-**	**-**	**(3 623)**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**268 461**	**17 491**	**6,5%**	**17 491**	**6,5%**	**94 233**	**35,3%**	**(81,4%)**
Property rates	23 625	7 755	32,8%	7 755	32,8%	6 397	29,4%	21,2%
Service charges	259	255	98,3%	255	98,3%	215	84,5%	18,4%
Other revenue	16 086	5 418	33,7%	5 418	33,7%	1 844	27,2%	193,8%
Transfers and Subsidies - Operational	179 223	-	-	-	-	61 390	33,8%	(100,0%)
Transfers and Subsidies - Capital	43 178	-	-	-	-	20 000	38,8%	(100,0%)
Interest	6 090	4 062	66,7%	4 062	66,7%	4 387	86,4%	(7,4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(201 454)**	**158 853**	**(78,9%)**	**158 853**	**(78,9%)**	**31 210**	**(15,4%)**	**409,0%**
Suppliers and employees	(199 084)	158 853	(79,8%)	158 853	(79,8%)	31 210	(15,6%)	409,0%
Finance charges	(2 123)	-	-	-	-	-	-	-
Transfers and grants	(246)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**67 007**	**176 344**	**263,2%**	**176 344**	**263,2%**	**125 443**	**195,0%**	**40,6%**
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	**(43 678)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(43 678)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(43 678)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(4 452)**	**(3 582)**	**80,5%**	**(3 582)**	**80,5%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(4 452)	(3 582)	80,5%	(3 582)	80,5%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**(4 452)**	**(3 582)**	**80,5%**	**(3 582)**	**80,5%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**18 877**	**172 762**	**915,2%**	**172 762**	**915,2%**	**125 443**	**1 540,1%**	**37,7%**
Cash/cash equivalents at the year begin:	15 162	(3 466)	(22,9%)	(3 466)	(22,9%)	(56 695)	(133,1%)	(93,9%)
Cash/cash equivalents at the year end:	34 039	173 423	509,5%	173 423	509,5%	68 748	135,5%	152,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 962	6,4%	(106)	(,1%)	1 589	2,1%	70 899	91,7%	77 343	86,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	337	5,2%	(12)	(,2%)	143	2,2%	6 015	92,8%	6 482	7,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	280	20,1%	177	12,7%	358	25,7%	579	41,5%	1 394	1,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 268	100,0%	4 268	4,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(,3%)	-	-	(1)	(,3%)	388	100,6%	386	,4%	-	-	-	-
Total By Income Source	**5 577**	**6,2%**	**59**	**,1%**	**2 089**	**2,3%**	**82 148**	**91,4%**	**89 873**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	469	2,6%	-	-	222	1,2%	17 111	96,1%	17 802	19,8%	-	-	-	-
Commercial	1 293	10,0%	(34)	(,3%)	304	2,4%	11 344	87,9%	12 908	14,4%	-	-	-	-
Households	1 210	5,0%	125	,5%	416	1,7%	22 488	92,8%	24 239	27,0%	-	-	-	-
Other	2 605	7,5%	(33)	(,1%)	1 147	3,3%	31 205	89,4%	34 924	38,9%	-	-	-	-
Total By Customer Group	**5 577**	**6,2%**	**59**	**,1%**	**2 089**	**2,3%**	**82 148**	**91,4%**	**89 873**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 225)	(121,7%)	2 203	218,8%	29	2,9%	-	-	1 007	27,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 636	100,0%	-	-	-	-	-	-	2 636	72,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 411**	**38,7%**	**2 203**	**60,5%**	**29**	**,8%**	**-**	**-**	**3 643**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**825 905**	**228 098**	**27,6%**	**228 098**	**27,6%**	**268 800**	**33,7%**	**(15,1%)**
Exchange Revenue								
Service charges - Electricity	342 672	77 770	22,7%	77 770	22,7%	85 671	26,8%	(9,2%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 950	2 474	22,6%	2 474	22,6%	2 610	24,9%	(5,2%)
Sale of Goods and Rendering of Services	521	135	26,0%	135	26,0%	71	14,9%	91,7%
Agency services	15	-	-	-	-	7	16,9%	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 168	2 337	5,7%	2 337	5,7%	9 557	24,5%	(75,5%)
Interest earned from Current and Non Current Assets	8 541	1 336	15,6%	1 336	15,6%	2 813	26,2%	(52,5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	687	162	23,5%	162	23,5%	163	23,1%	(,9%)
Licence and permits	382	89	23,3%	89	23,3%	60	19,7%	49,5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 254	1 095	48,6%	1 095	48,6%	373	20,7%	193,5%
Non-Exchange Revenue								
Property rates	131 355	30 821	23,5%	30 821	23,5%	52 626	39,9%	(41,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 072	232	7,6%	232	7,6%	386	9,5%	(39,9%)
Licences or permits	1 836	489	26,6%	489	26,6%	451	23,2%	8,4%
Transfer and subsidies - Operational	261 032	107 888	41,3%	107 888	41,3%	109 030	41,8%	(1,0%)
Interest	21 421	3 269	15,3%	3 269	15,3%	4 982	34,5%	(34,4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**861 598**	**180 835**	**21,0%**	**180 835**	**21,0%**	**176 830**	**20,9%**	**2,3%**
Employee related costs	220 487	56 140	25,5%	56 140	25,5%	53 270	25,4%	5,4%
Remuneration of councillors	20 378	4 763	23,4%	4 763	23,4%	4 566	18,8%	4,3%
Bulk purchases - electricity	289 778	72 719	25,1%	72 719	25,1%	72 960	26,8%	(,3%)
Inventory consumed	33 652	6 251	18,6%	6 251	18,6%	5 352	17,5%	16,8%
Debt impairment	23 526	-	-	-	-	-	-	-
Depreciation and amortisation	116 398	-	-	-	-	-	-	-
Interest	351	-	-	-	-	528	8,7%	(100,0%)
Contracted services	95 312	32 670	34,3%	32 670	34,3%	32 130	33,9%	1,7%
Transfers and subsidies	1 000	-	-	-	-	-	-	-
Irrecoverable debts written off	17 153	-	-	-	-	-	-	-
Operational costs	43 562	8 290	19,0%	8 290	19,0%	8 023	23,8%	3,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(35 692)**	**47 263**	**-**	**47 263**	**-**	**91 970**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	43 800	20 088	45,9%	20 088	45,9%	9 581	17,9%	109,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 108**	**67 352**		**67 352**		**101 551**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 108**	**67 352**		**67 352**		**101 551**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 108**	**67 352**		**67 352**		**101 551**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 108**	**67 352**		**67 352**		**101 551**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**38 987**	**17 863**	**45,8%**	**17 863**	**45,8%**	**8 445**	**17,7%**	**111,5%**
National Government	38 087	17 691	46,4%	17 691	46,4%	8 332	17,9%	112,3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 087**	**17 691**	**46,4%**	**17 691**	**46,4%**	**8 332**	**17,9%**	**112,3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	900	172	19,1%	172	19,1%	114	8,7%	51,2%
Capital Expenditure Functional	**38 987**	**17 863**	**45,8%**	**17 863**	**45,8%**	**8 670**	**18,1%**	**106,0%**
Municipal governance and administration	**500**	**72**	**14,5%**	**72**	**14,5%**	**17**	**1,7%**	**318,3%**
Executive and Council	200	14	7,2%	14	7,2%	0	,4%	3 754,4%
Finance and administration	300	58	19,3%	58	19,3%	17	1,9%	242,5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**100**	**99,6%**	**100**	**99,6%**	**80**	**79,5%**	**25,2%**
Community and Social Services	100	100	99,6%	100	99,6%	80	79,5%	25,2%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 387**	**17 691**	**46,1%**	**17 691**	**46,1%**	**8 284**	**22,8%**	**113,6%**
Planning and Development	200	-	-	-	-	824	824,4%	(100,0%)
Road Transport	38 187	17 691	46,3%	17 691	46,3%	7 459	20,6%	137,2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**289**	**2,8%**	**(100,0%)**
Energy sources	-	-	-	-	-	289	2,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**774 020**	**288 716**	**37,3%**	**288 716**	**37,3%**	**353 618**	**42,3%**	**(18,4%)**
Property rates	88 534	19 810	22,4%	19 810	22,4%	17 502	16,2%	13,2%
Service charges	276 587	111 887	40,5%	111 887	40,5%	93 370	28,5%	19,8%
Other revenue	74 022	13 738	18,6%	13 738	18,6%	116 052	515,3%	(88,2%)
Transfers and Subsidies - Operational	261 032	114 577	43,9%	114 577	43,9%	108 113	41,5%	6,0%
Transfers and Subsidies - Capital	43 800	27 664	63,2%	27 664	63,2%	16 330	30,5%	69,4%
Interest	30 045	1 041	3,5%	1 041	3,5%	2 251	3,5%	(53,8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(708 891)**	**(173 830)**	**24,5%**	**(173 830)**	**24,5%**	**(169 414)**	**25,2%**	**2,6%**
Suppliers and employees	(707 540)	(173 830)	24,6%	(173 830)	24,6%	(169 414)	25,4%	2,6%
Finance charges	(351)	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**65 129**	**114 886**	**176,4%**	**114 886**	**176,4%**	**184 204**	**112,2%**	**(37,6%)**
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	**(38 987)**	**(19 527)**	**50,1%**	**(19 527)**	**50,1%**	**(11 855)**	**24,8%**	**64,7%**
Capital assets	(38 987)	(19 527)	50,1%	(19 527)	50,1%	(11 855)	24,8%	64,7%
Net Cash from/(used) Investing Activities	**(38 987)**	**(19 527)**	**50,1%**	**(19 527)**	**50,1%**	**(11 855)**	**24,8%**	**64,7%**
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	**26 142**	**95 359**	**364,8%**	**95 359**	**364,8%**	**172 349**	**148,1%**	**(44,7%)**
Cash/cash equivalents at the year begin:	(22 086)	2 165	(9,8%)	2 165	(9,8%)	72 060	73,3%	(97,0%)
Cash/cash equivalents at the year end:	**4 056**	**99 683**	**2 457,8%**	**99 683**	**2 457,8%**	**244 409**	**113,8%**	**(59,2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 949	11,6%	14 130	8,6%	5 827	3,6%	124 530	76,2%	163 436	25,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 105	4,6%	8 350	3,8%	7 451	3,4%	191 615	88,1%	217 521	33,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	1	100,0%	-	-	-	-	1	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	911	2,0%	761	1,7%	804	1,8%	43 144	94,6%	45 620	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 244	1,5%	3 126	1,4%	5 908	2,7%	203 506	94,3%	215 783	33,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	686	100,0%	686	,1%	0	,1%	-	-
Total By Income Source	**33 210**	**5,2%**	**26 368**	**4,1%**	**19 990**	**3,1%**	**563 480**	**87,6%**	**643 047**	**100,0%**	**0**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 656	6,5%	6 192	7,1%	5 471	6,3%	69 856	80,1%	87 174	13,6%	-	-	-	-
Commercial	21 079	7,1%	15 136	5,1%	8 173	2,8%	251 559	85,0%	295 947	46,0%	0	-	-	-
Households	6 475	2,5%	5 039	1,9%	6 346	2,4%	242 065	93,1%	259 925	40,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**33 210**	**5,2%**	**26 368**	**4,1%**	**19 990**	**3,1%**	**563 480**	**87,6%**	**643 047**	**100,0%**	**0**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40	100,0%	-	-	-	-	-	-	40	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**40**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**40**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1 575 166**	**469 855**	**29,8%**	**469 855**	**29,8%**	**447 138**	**30,4%**	**5,1%**
Exchange Revenue								
Service charges - Electricity	663 623	162 530	24,5%	162 530	24,5%	148 907	24,9%	9,1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	40 901	11 803	28,9%	11 803	28,9%	11 364	28,7%	3,9%
Sale of Goods and Rendering of Services	2 599	426	16,4%	426	16,4%	315	2,0%	35,3%
Agency services	3 141	359	11,4%	359	11,4%	619	15,7%	(42,1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 100	3 194	15,1%	3 194	15,1%	4 019	31,0%	(20,5%)
Interest earned from Current and Non Current Assets	47 439	10 037	21,2%	10 037	21,2%	10 504	26,3%	(4,4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 342	1 317	39,4%	1 317	39,4%	771	24,8%	70,8%
Licence and permits	4 477	934	20,9%	934	20,9%	901	23,1%	3,7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 931	(98)	(2,5%)	(98)	(2,5%)	1 137	30,2%	(108,6%)
Non-Exchange Revenue								
Property rates	337 903	116 615	34,5%	116 615	34,5%	109 033	33,5%	7,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 898	3 448	17,3%	3 448	17,3%	7 953	12,9%	(56,6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	360 937	144 313	40,0%	144 313	40,0%	141 875	40,8%	1,7%
Interest	54 648	13 990	25,6%	13 990	25,6%	8 734	-	60,2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 511	988	28,1%	988	28,1%	1 005	27,6%	(1,7%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	7 714	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 575 166**	**311 294**	**19,8%**	**311 294**	**19,8%**	**289 557**	**19,7%**	**7,5%**
Employee related costs	490 736	107 388	21,9%	107 388	21,9%	96 852	21,8%	10,9%
Remuneration of councillors	33 445	7 344	22,0%	7 344	22,0%	7 066	20,4%	3,9%
Bulk purchases - electricity	537 142	119 192	22,2%	119 192	22,2%	120 597	24,6%	(1,2%)
Inventory consumed	38 093	9 756	25,6%	9 756	25,6%	7 422	19,9%	31,4%
Debt impairment	90 841	-	-	-	-	-	-	-
Depreciation and amortisation	105 263	20 551	19,5%	20 551	19,5%	20 998	21,4%	(2,1%)
Interest	20 798	23	,1%	23	,1%	59	,4%	(60,6%)
Contracted services	79 543	14 102	17,7%	14 102	17,7%	12 047	15,2%	17,1%
Transfers and subsidies	3 839	21	,6%	21	,6%	19	,4%	10,3%
Irrecoverable debts written off	21 005	-	-	-	-	-	-	-
Operational costs	146 543	32 916	22,5%	32 916	22,5%	24 495	17,8%	34,4%
Losses on disposal of Assets	6 322	-	-	-	-	-	-	-
Other Losses	1 597	-	-	-	-	-	-	-
Surplus/(Deficit)	**0**	**158 560**	**-**	**158 560**	**-**	**157 581**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	112 434	56 029	49,8%	56 029	49,8%	23 317	25,2%	140,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**112 434**	**214 589**		**214 589**		**180 897**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**112 434**	**214 589**		**214 589**		**180 897**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**112 434**	**214 589**		**214 589**		**180 897**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**112 434**	**214 589**		**214 589**		**180 897**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**151 578**	**62 562**	**41,3%**	**62 562**	**41,3%**	**26 141**	**19,2%**	**139,3%**
National Government	79 304	48 796	61,5%	48 796	61,5%	20 404	29,0%	139,1%
Provincial Government	18 465	15	,1%	15	,1%	20	,2%	(26,1%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**97 769**	**48 810**	**49,9%**	**48 810**	**49,9%**	**20 424**	**25,4%**	**139,0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	53 809	13 751	25,6%	13 751	25,6%	5 717	10,2%	140,5%
Capital Expenditure Functional	**151 578**	**62 562**	**41,3%**	**62 562**	**41,3%**	**26 141**	**19,2%**	**139,3%**
Municipal governance and administration	**23 787**	**5 208**	**21,9%**	**5 208**	**21,9%**	**4 085**	**11,8%**	**27,5%**
Executive and Council	900	23	2,5%	23	2,5%	8	6,4%	181,9%
Finance and administration	22 887	5 185	22,7%	5 185	22,7%	4 077	11,8%	27,2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**35 333**	**6 719**	**19,0%**	**6 719**	**19,0%**	**1 330**	**5,3%**	**405,0%**
Community and Social Services	3 287	-	-	-	-	444	14,3%	(100,0%)
Sport And Recreation	30 086	6 695	22,3%	6 695	22,3%	798	3,7%	739,1%
Public Safety	1 700	9	,5%	9	,5%	68	54,4%	(86,8%)
Housing	261	15	5,7%	15	5,7%	20	7,7%	(26,1%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 240**	**24 866**	**48,5%**	**24 866**	**48,5%**	**11 070**	**23,4%**	**124,6%**
Planning and Development	4 313	17	,4%	17	,4%	30	6,8%	(43,3%)
Road Transport	46 927	24 849	53,0%	24 849	53,0%	11 039	23,6%	125,1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41 161**	**25 769**	**62,6%**	**25 769**	**62,6%**	**9 657**	**32,6%**	**166,9%**
Energy sources	40 161	24 510	61,0%	24 510	61,0%	8 676	33,4%	182,5%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	1 259	-	1 259	-	981	37,6%	28,4%
Waste Management	1 000	-	-	-	-	-	-	-
Other	**57**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget	2025/26 First Quarter		2025/26 Year to Date		2024/25 First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 710 474**	**582 224**	**34,0%**	**582 224**	**34,0%**	**515 781**	**31,9%**	**12,9%**
Property rates	216 258	69 119	32,0%	69 119	32,0%	36 979	17,7%	86,9%
Service charges	763 095	242 307	31,8%	242 307	31,8%	197 567	28,0%	22,6%
Other revenue	69 292	29 619	42,7%	29 619	42,7%	72 568	58,7%	(59,2%)
Transfers and Subsidies - Operational	457 283	177 492	38,8%	177 492	38,8%	166 222	37,5%	6,8%
Transfers and Subsidies - Capital	112 434	53 223	47,3%	53 223	47,3%	36 836	39,9%	44,5%
Interest	92 112	10 464	11,4%	10 464	11,4%	5 609	12,2%	86,6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 528 099)**	**(254 498)**	**16,7%**	**(254 498)**	**16,7%**	**(257 850)**	**18,1%**	**(1,3%)**
Suppliers and employees	(1 524 115)	(254 469)	16,7%	(254 469)	16,7%	(257 850)	18,1%	(1,3%)
Finance charges	(146)	(29)	19,6%	(29)	19,6%	-	-	(100,0%)
Transfers and grants	(3 839)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**182 375**	**327 726**	**179,7%**	**327 726**	**179,7%**	**257 931**	**134,1%**	**27,1%**
Cash Flow from Investing Activities								
Receipts	**-**	**1 443**	**-**	**1 443**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	1 443	-	1 443	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(166 199)**	**(89 359)**	**53,8%**	**(89 359)**	**53,8%**	**(38 435)**	**25,6%**	**132,5%**
Capital assets	(166 199)	(89 359)	53,8%	(89 359)	53,8%	(38 435)	25,6%	132,5%
Net Cash from/(used) Investing Activities	**(166 199)**	**(87 916)**	**52,9%**	**(87 916)**	**52,9%**	**(38 435)**	**25,6%**	**128,7%**
Cash Flow from Financing Activities								
Receipts	**-**	**16 779**	**-**	**16 779**	**-**	**(40)**	**-**	**(42 321,1%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	16 779	-	16 779	-	(40)	-	(42 321,1%)
Payments	**(767)**	**(151)**	**19,7%**	**(151)**	**19,7%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(767)	(151)	19,7%	(151)	19,7%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**(767)**	**16 629**	**(2 168,6%)**	**16 629**	**(2 168,6%)**	**(40)**	**3,3%**	**(41 941,7%)**
Net Increase/(Decrease) in cash held	**15 410**	**256 439**	**1 664,1%**	**256 439**	**1 664,1%**	**219 457**	**536,3%**	**16,9%**
Cash/cash equivalents at the year begin:	680 348	617 604	90,8%	617 604	90,8%	560 771	145,0%	10,1%
Cash/cash equivalents at the year end:	**695 758**	**874 042**	**125,6%**	**874 042**	**125,6%**	**779 701**	**182,3%**	**12,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 118	27,6%	14 953	11,1%	7 189	5,3%	75 132	55,9%	134 393	11,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 690	4,0%	19 272	3,1%	15 694	2,5%	559 607	90,4%	619 263	52,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 314	4,2%	2 813	3,6%	2 489	3,2%	70 345	89,1%	78 961	6,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 087	2,1%	6 736	2,3%	5 679	1,9%	274 280	93,7%	292 782	24,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	861	1,7%	2 088	4,2%	1 292	2,6%	45 227	91,4%	49 468	4,2%	-	-	-	-
Total By Income Source	**72 069**	**6,1%**	**45 863**	**3,9%**	**32 344**	**2,8%**	**1 024 591**	**87,2%**	**1 174 867**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 865	5,6%	17 903	5,3%	13 725	4,0%	289 167	85,1%	339 660	28,9%	-	-	-	-
Commercial	35 538	10,8%	13 386	4,1%	8 924	2,7%	270 351	82,4%	328 201	27,9%	-	-	-	-
Households	17 666	3,5%	14 573	2,9%	9 694	1,9%	465 073	91,7%	507 006	43,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**72 069**	**6,1%**	**45 863**	**3,9%**	**32 344**	**2,8%**	**1 024 591**	**87,2%**	**1 174 867**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 554	82,4%	5	-	-	-	1 610	17,6%	9 169	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 554**	**82,4%**	**5**	**-**	**-**	**-**	**1 610**	**17,6%**	**9 169**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1 077 393**	**371 140**	**34,4%**	**371 140**	**34,4%**	**36 131**	**3,5%**	**927,2%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	308 162	68 575	22,3%	68 575	22,3%	19 762	6,2%	247,0%
Service charges - Waste Water Management	21 643	5 469	25,3%	5 469	25,3%	3 188	17,5%	71,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	554	1 691	305,3%	1 691	305,3%	81	12,8%	1 987,5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	74 157	18 634	25,1%	18 634	25,1%	10 520	16,3%	77,1%
Interest earned from Current and Non Current Assets	6 163	1 751	28,4%	1 751	28,4%	1 123	10,7%	56,0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 069	320	29,9%	320	29,9%	1 000	491,8%	(68,0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	511	6	1,2%	6	1,2%	320	532,5%	(98,1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	665 135	274 693	41,3%	274 693	41,3%	137	-	200 577,5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 054 493**	**152 183**	**14,4%**	**152 183**	**14,4%**	**125 150**	**12,9%**	**21,6%**
Employee related costs	406 233	97 779	24,1%	97 779	24,1%	64 047	17,6%	52,7%
Remuneration of councillors	6 219	1 573	25,3%	1 573	25,3%	990	16,1%	58,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	68 790	3 410	5,0%	3 410	5,0%	5 952	11,7%	(42,7%)
Debt impairment	83 782	-	-	-	-	-	-	-
Depreciation and amortisation	83 303	22 976	27,6%	22 976	27,6%	20 969	28,4%	9,6%
Interest	6 721	73	1,1%	73	1,1%	-	-	(100,0%)
Contracted services	124 962	12 938	10,4%	12 938	10,4%	20 894	12,2%	(38,1%)
Transfers and subsidies	3 600	-	-	-	-	-	-	-
Irrecoverable debts written off	83 782	-	-	-	-	-	-	-
Operational costs	187 100	13 434	7,2%	13 434	7,2%	12 300	9,4%	9,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22 900**	**218 957**	**-**	**218 957**	**-**	**(89 019)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	311 791	1 548	,5%	1 548	,5%	33 644	11,5%	(95,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**334 691**	**220 505**		**220 505**		**(55 375)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**334 691**	**220 505**		**220 505**		**(55 375)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**334 691**	**220 505**		**220 505**		**(55 375)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**334 691**	**220 505**		**220 505**		**(55 375)**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**273 623**	**4 801**	**1,8%**	**4 801**	**1,8%**	**40 092**	**13,0%**	**(88,0%)**
National Government	271 123	4 801	1,8%	4 801	1,8%	40 092	13,8%	(88,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**271 123**	**4 801**	**1,8%**	**4 801**	**1,8%**	**40 092**	**13,8%**	**(88,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 500	-	-	-	-	-	-	-
Capital Expenditure Functional	**273 623**	**4 801**	**1,8%**	**4 801**	**1,8%**	**40 620**	**13,2%**	**(88,2%)**
Municipal governance and administration	**2 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 500	-	-	-	-	-	-	-
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	**271 123**	**4 801**	**1,8%**	**4 801**	**1,8%**	**40 620**	**13,3%**	**(88,2%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	271 123	4 801	1,8%	4 801	1,8%	40 620	13,3%	(88,2%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 185 633**	**366 279**	**30,9%**	**366 279**	**30,9%**	**46 906**	**4,2%**	**680,9%**
Property rates	-	-	-	-	-	-	-	-
Service charges	131 922	34 995	26,5%	34 995	26,5%	15 826	12,3%	121,1%
Other revenue	70 622	7 035	10,0%	7 035	10,0%	7 535	10,9%	(6,6%)
Transfers and Subsidies - Operational	665 135	273 991	41,2%	273 991	41,2%	2 422	,4%	11 212,6%
Transfers and Subsidies - Capital	311 791	48 507	15,6%	48 507	15,6%	20 000	6,9%	142,5%
Interest	6 163	1 751	28,4%	1 751	28,4%	1 123	10,7%	56,0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(901 797)**	**(52 971)**	**5,9%**	**(52 971)**	**5,9%**	**(16 679)**	**2,0%**	**217,6%**
Suppliers and employees	(898 197)	(52 971)	5,9%	(52 971)	5,9%	(16 679)	2,0%	217,6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(3 600)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**283 836**	**313 308**	**110,4%**	**313 308**	**110,4%**	**30 227**	**11,3%**	**936,5%**
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	**(273 623)**	**(835)**	**,3%**	**(835)**	**,3%**	**(31 406)**	**10,2%**	**(97,3%)**
Capital assets	(273 623)	(835)	,3%	(835)	,3%	(31 406)	10,2%	(97,3%)
Net Cash from/(used) Investing Activities	**(273 623)**	**(835)**	**,3%**	**(835)**	**,3%**	**(31 406)**	**10,2%**	**(97,3%)**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**10 213**	**312 473**	**3 059,6%**	**312 473**	**3 059,6%**	**(1 179)**	**2,9%**	**(26 601,9%)**
Cash/cash equivalents at the year begin:	(142 052)	21 595	(15,2%)	21 595	(15,2%)	-	-	(100,0%)
Cash/cash equivalents at the year end:	**(131 839)**	**323 348**	**(245,3%)**	**323 348**	**(245,3%)**	**(1 179)**	**1,1%**	**(27 524,3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 235	2,9%	23 831	2,7%	18 051	2,1%	806 313	92,3%	873 429	71,5%	(267 004)	(30,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 894	3,4%	1 411	2,5%	1 543	2,8%	51 132	91,3%	55 980	4,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 974	2,1%	5 868	2,1%	5 872	2,1%	266 490	93,8%	284 204	23,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	,3%	18	,2%	22	,3%	7 602	99,2%	7 664	,6%	-	-	-	-
Total By Income Source	**33 126**	**2,7%**	**31 127**	**2,5%**	**25 488**	**2,1%**	**1 131 537**	**92,7%**	**1 221 277**	**100,0%**	**(267 004)**	**(21,9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 818	5,8%	2 742	4,2%	1 911	2,9%	57 100	87,1%	65 572	5,4%	-	-	-	-
Commercial	5 552	6,7%	4 820	5,8%	3 721	4,5%	68 524	82,9%	82 617	6,8%	(5 144)	(6,2%)	-	-
Households	23 755	2,2%	23 565	2,2%	19 856	1,9%	1 005 912	93,7%	1 073 088	87,9%	(261 860)	(24,4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**33 126**	**2,7%**	**31 127**	**2,5%**	**25 488**	**2,1%**	**1 131 537**	**92,7%**	**1 221 277**	**100,0%**	**(267 004)**	**(21,9%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 563	11,7%	3 817	5,2%	1 863	2,5%	58 889	80,5%	73 132	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 563**	**11,7%**	**3 817**	**5,2%**	**1 863**	**2,5%**	**58 889**	**80,5%**	**73 132**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**515 565**	**123 969**	**24,0%**	**123 969**	**24,0%**	**124 577**	**26,9%**	**(,5%)**
Exchange Revenue								
Service charges - Electricity	248 003	44 304	17,9%	44 304	17,9%	34 576	17,1%	28,1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 736	7 591	25,5%	7 591	25,5%	7 176	25,2%	5,8%
Sale of Goods and Rendering of Services	619	194	31,4%	194	31,4%	182	22,1%	7,0%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 703	1 330	23,3%	1 330	23,3%	1 065	44,4%	24,9%
Interest earned from Current and Non Current Assets	4 738	706	14,9%	706	14,9%	479	16,6%	47,6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	949	334	35,2%	334	35,2%	211	18,9%	58,5%
Licence and permits	3 488	949	27,2%	949	27,2%	66	16,4%	1 342,6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	359	88	24,5%	88	24,5%	102	11,7%	(14,0%)
Non-Exchange Revenue								
Property rates	114 299	32 413	28,4%	32 413	28,4%	45 659	39,9%	(29,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 915	5 057	25,4%	5 057	25,4%	4 525	36,5%	11,8%
Licences or permits	-	-	-	-	-	657	15,6%	(100,0%)
Transfer and subsidies - Operational	87 754	31 025	35,4%	31 025	35,4%	29 558	31,9%	5,0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	322	-	(100,0%)
Other Gains	-	(23)	-	(23)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**486 206**	**157 451**	**32,4%**	**157 451**	**32,4%**	**106 307**	**23,2%**	**48,1%**
Employee related costs	166 337	42 309	25,4%	42 309	25,4%	35 981	23,4%	17,6%
Remuneration of councillors	7 461	1 430	19,2%	1 430	19,2%	1 220	17,6%	17,2%
Bulk purchases - electricity	188 838	84 386	44,7%	84 386	44,7%	49 537	27,7%	70,4%
Inventory consumed	4 358	1 341	30,8%	1 341	30,8%	922	28,5%	45,4%
Debt impairment	17 995	-	-	-	-	1	-	(100,0%)
Depreciation and amortisation	16 790	4 155	24,7%	4 155	24,7%	-	-	(100,0%)
Interest	-	7 982	-	7 982	-	1 228	-	549,8%
Contracted services	45 569	7 563	16,6%	7 563	16,6%	11 007	23,4%	(31,3%)
Transfers and subsidies	1 363	440	32,3%	440	32,3%	188	29,8%	133,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	37 495	7 856	21,0%	7 856	21,0%	6 184	19,0%	27,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(10)	-	(10)	-	37	-	(125,7%)
Surplus/(Deficit)	**29 359**	**(33 482)**	**-**	**(33 482)**	**-**	**18 270**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	21 873	581	2,7%	581	2,7%	1 790	6,7%	(67,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 232**	**(32 901)**		**(32 901)**		**20 060**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**51 232**	**(32 901)**		**(32 901)**		**20 060**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 232**	**(32 901)**		**(32 901)**		**20 060**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 232**	**(32 901)**		**(32 901)**		**20 060**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**43 779**	**3 978**	**9,1%**	**3 978**	**9,1%**	**4 494**	**15,7%**	**(11,5%)**
National Government	17 229	1 252	7,3%	1 252	7,3%	4 494	16,8%	(72,1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 229**	**1 252**	**7,3%**	**1 252**	**7,3%**	**4 494**	**16,8%**	**(72,1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	26 550	2 727	10,3%	2 727	10,3%	-	-	(100,0%)
Capital Expenditure Functional	**43 779**	**3 978**	**9,1%**	**3 978**	**9,1%**	**4 494**	**15,7%**	**(11,5%)**
Municipal governance and administration	**2 385**	**25**	**1,0%**	**25**	**1,0%**	**-**	**-**	**(100,0%)**
Executive and Council	1 050	-	-	-	-	-	-	-
Finance and administration	1 335	25	1,8%	25	1,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**12 146**	**-**	**-**	**-**	**-**	**1 961**	**34,3%**	**(100,0%)**
Community and Social Services	1 940	-	-	-	-	1 498	27,3%	(100,0%)
Sport And Recreation	7 156	-	-	-	-	463	488,8%	(100,0%)
Public Safety	3 050	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 628**	**3 954**	**17,5%**	**3 954**	**17,5%**	**2 533**	**14,5%**	**56,1%**
Planning and Development	115	-	-	-	-	-	-	-
Road Transport	22 513	3 954	17,6%	3 954	17,6%	2 533	14,6%	56,1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**6 620**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	270	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	6 350	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**584 065**	**132 509**	**22,7%**	**132 509**	**22,7%**	**114 477**	**24,4%**	**15,8%**
Property rates	167 492	21 060	12,6%	21 060	12,6%	18 301	20,0%	15,1%
Service charges	286 946	51 541	18,0%	51 541	18,0%	39 535	17,5%	30,4%
Other revenue	16 361	14 105	86,2%	14 105	86,2%	13 303	43,6%	6,0%
Transfers and Subsidies - Operational	87 398	34 803	39,8%	34 803	39,8%	31 923	34,5%	9,0%
Transfers and Subsidies - Capital	21 129	10 315	48,8%	10 315	48,8%	11 411	42,7%	(9,6%)
Interest	4 738	685	14,5%	685	14,5%	3	,1%	21 515,9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(451 995)**	**(46 219)**	**10,2%**	**(46 219)**	**10,2%**	**(52 897)**	**11,7%**	**(12,6%)**
Suppliers and employees	(451 995)	(46 219)	10,2%	(46 219)	10,2%	(52 897)	11,7%	(12,6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**132 070**	**86 290**	**65,3%**	**86 290**	**65,3%**	**61 580**	**327,1%**	**40,1%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**322**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	322	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(43 779)**	**(5 297)**	**12,1%**	**(5 297)**	**12,1%**	**(5 168)**	**18,0%**	**2,5%**
Capital assets	(43 779)	(5 297)	12,1%	(5 297)	12,1%	(5 168)	18,0%	2,5%
Net Cash from/(used) Investing Activities	**(43 779)**	**(5 297)**	**12,1%**	**(5 297)**	**12,1%**	**(4 846)**	**16,9%**	**9,3%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**88 291**	**80 993**	**91,7%**	**80 993**	**91,7%**	**56 734**	**(577,4%)**	**42,8%**
Cash/cash equivalents at the year begin:	699	35 389	5 060,8%	35 389	5 060,8%	25 408	117,8%	39,3%
Cash/cash equivalents at the year end:	88 990	108 173	121,6%	108 173	121,6%	92 433	787,5%	17,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 212	37,0%	7 363	29,6%	1 824	7,3%	6 494	26,1%	24 893	9,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 428	5,9%	7 091	4,4%	10 705	6,6%	133 802	83,1%	161 025	62,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 545	5,0%	1 808	3,5%	1 474	2,9%	45 585	88,7%	51 412	19,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	436	5,1%	962	11,2%	442	5,1%	6 750	78,6%	8 590	3,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	,5%	46	,4%	16	,1%	11 912	99,0%	12 030	4,7%	-	-	-	-
Total By Income Source	**21 677**	**8,4%**	**17 270**	**6,7%**	**14 460**	**5,6%**	**204 544**	**79,3%**	**257 950**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 218	13,7%	3 477	11,3%	7 540	24,6%	15 475	50,4%	30 710	11,9%	-	-	-	-
Commercial	9 789	16,4%	8 412	14,1%	2 555	4,3%	38 846	65,2%	59 601	23,1%	-	-	-	-
Households	7 670	4,6%	5 381	3,2%	4 365	2,6%	150 223	89,6%	167 639	65,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**21 677**	**8,4%**	**17 270**	**6,7%**	**14 460**	**5,6%**	**204 544**	**79,3%**	**257 950**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	32 634	9,7%	36 989	11,0%	33 207	9,9%	232 779	69,4%	335 608	88,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 205	2,7%	1 130	2,5%	586	1,3%	41 945	93,5%	44 866	11,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**33 839**	**8,9%**	**38 119**	**10,0%**	**33 792**	**8,9%**	**274 724**	**72,2%**	**380 474**	**100,0%**

Contact Details

Municipal Manager	Mr Martin Sithole	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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**358 533**	**103 129**	**28,8%**	**103 129**	**28,8%**	**119 538**	**38,4%**	**(13,7%)**
Exchange Revenue								
Service charges - Electricity	37 183	6 742	18,1%	6 742	18,1%	8 594	26,8%	(21,6%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 377	396	16,7%	396	16,7%	511	26,0%	(22,5%)
Sale of Goods and Rendering of Services	236	39	16,5%	39	16,5%	35	13,6%	10,1%
Agency services	-	-	-	-	-	-	-	-
Interest	0	-	-	-	-	19	159 475,0%	(100,0%)
Interest earned from Receivables	1 171	134	11,4%	134	11,4%	165	24,2%	(18,9%)
Interest earned from Current and Non Current Assets	8 150	920	11,3%	920	11,3%	1 799	30,0%	(48,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 043	147	14,0%	147	14,0%	188	21,6%	(22,0%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	25 125	723	2,9%	723	2,9%	1 572	727,8%	(54,0%)
Non-Exchange Revenue								
Property rates	62 160	12 776	20,6%	12 776	20,6%	20 869	39,6%	(38,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 463	94	2,1%	94	2,1%	437	43,3%	(78,4%)
Licences or permits	1 088	148	13,6%	148	13,6%	229	22,7%	(35,5%)
Transfer and subsidies - Operational	215 536	80 343	37,3%	80 343	37,3%	84 295	39,6%	(4,7%)
Interest	0	667	5 560 775,0%	667	5 560 775,0%	825	61,8%	(19,1%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	-	-	-	-	-	-	-
Other Gains	0	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**333 063**	**41 908**	**12,6%**	**41 908**	**12,6%**	**66 913**	**20,8%**	**(37,4%)**
Employee related costs	124 644	9 743	7,8%	9 743	7,8%	27 504	23,1%	(64,6%)
Remuneration of councillors	15 974	1 208	7,6%	1 208	7,6%	3 384	19,7%	(64,3%)
Bulk purchases - electricity	40 870	12 406	30,4%	12 406	30,4%	14 417	35,2%	(13,9%)
Inventory consumed	2 046	1 947	95,2%	1 947	95,2%	139	8,6%	1 303,4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 000	-	-	-	-	-	-	-
Interest	0	-	-	-	-	-	-	-
Contracted services	51 147	8 267	16,2%	8 267	16,2%	10 145	20,3%	(18,5%)
Transfers and subsidies	5 454	290	5,3%	290	5,3%	-	-	(100,0%)
Irrecoverable debts written off	15 000	7	-	7	-	150	1,2%	(95,6%)
Operational costs	40 928	8 039	19,6%	8 039	19,6%	11 175	26,9%	(28,1%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	0	-	-	-	-	-	-	-
Surplus/(Deficit)	**25 470**	**61 221**	**-**	**61 221**	**-**	**52 625**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	37 961	5 809	15,3%	5 809	15,3%	7 183	15,6%	(19,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63 431**	**67 031**		**67 031**		**59 808**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 431**	**67 031**		**67 031**		**59 808**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 431**	**67 031**		**67 031**		**59 808**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 431**	**67 031**		**67 031**		**59 808**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**55 592**	**12 479**	**22,4%**	**12 479**	**22,4%**	**17 152**	**21,4%**	**(27,2%)**
National Government	32 250	8 668	26,9%	8 668	26,9%	6 389	15,5%	35,7%
Provincial Government	0	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 250**	**8 668**	**26,9%**	**8 668**	**26,9%**	**6 389**	**15,5%**	**35,7%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	23 342	3 811	16,3%	3 811	16,3%	10 763	27,6%	(64,6%)
Capital Expenditure Functional	**55 592**	**12 479**	**22,4%**	**12 479**	**22,4%**	**17 152**	**21,4%**	**(27,2%)**
Municipal governance and administration	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	0	-	-	-	-	-	-	-
Finance and administration	0	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**26 372**	**625**	**2,4%**	**625**	**2,4%**	**11 835**	**22,1%**	**(94,7%)**
Community and Social Services	23 407	625	2,7%	625	2,7%	10 290	23,6%	(93,9%)
Sport And Recreation	2 965	-	-	-	-	1 542	17,7%	(100,0%)
Public Safety	0	-	-	-	-	2	,2%	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 805**	**11 854**	**41,2%**	**11 854**	**41,2%**	**4 090**	**18,2%**	**189,8%**
Planning and Development	348	-	-	-	-	360	7,7%	(100,0%)
Road Transport	28 457	11 854	41,7%	11 854	41,7%	3 730	20,9%	217,8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**414**	**-**	**-**	**-**	**-**	**1 227**	**64,2%**	**(100,0%)**
Energy sources	0	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	414	-	-	-	-	1 227	282,3%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	Budget: Main appropriation	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of main appropriation	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**404 891**	**144 134**	**35,6%**	**144 134**	**35,6%**	**130 245**	**38,9%**	**10,7%**
Property rates	35 404	-	-	-	-	25 948	59,8%	(100,0%)
Service charges	33 949	-	-	-	-	4 694	20,1%	(100,0%)
Other revenue	31 683	-	-	-	-	18 070	653,1%	(100,0%)
Transfers and Subsidies - Operational	221 926	143 808	64,8%	143 808	64,8%	(105 646)	(49,6%)	(236,1%)
Transfers and Subsidies - Capital	75 066	-	-	-	-	184 926	400,9%	(100,0%)
Interest	6 862	326	4,7%	326	4,7%	2 253	37,2%	(85,5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(297 701)**	**(76 628)**	**25,7%**	**(76 628)**	**25,7%**	**(105 280)**	**35,9%**	**(27,2%)**
Suppliers and employees	(297 701)	(76 628)	25,7%	(76 628)	25,7%	(105 280)	35,9%	(27,2%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**107 190**	**67 506**	**63,0%**	**67 506**	**63,0%**	**24 966**	**61,1%**	**170,4%**
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	**(101 890)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(101 890)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(101 890)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**5 300**	**67 506**	**1 273,7%**	**67 506**	**1 273,7%**	**24 966**	**(49,9%)**	**170,4%**
Cash/cash equivalents at the year begin:	71 395	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	76 695	67 506	88,0%	67 506	88,0%	117 499	524,1%	(42,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 630	54,1%	881	13,1%	690	10,3%	1 512	22,5%	6 713	29,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	393	5,8%	122	1,8%	121	1,8%	6 125	90,6%	6 761	29,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	147	6,9%	64	3,0%	55	2,6%	1 864	87,5%	2 129	9,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	88	1,2%	82	1,1%	49	,7%	7 014	97,0%	7 233	31,7%	-	-	-	-
Total By Income Source	**4 258**	**18,6%**	**1 149**	**5,0%**	**915**	**4,0%**	**16 514**	**72,3%**	**22 836**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 704	21,1%	880	10,9%	696	8,6%	4 809	59,5%	8 090	35,4%	-	-	-	-
Commercial	1 960	59,3%	87	2,6%	71	2,1%	1 186	35,9%	3 304	14,5%	-	-	-	-
Households	465	13,4%	79	2,3%	79	2,3%	2 836	82,0%	3 459	15,1%	-	-	-	-
Other	128	1,6%	104	1,3%	69	,9%	7 682	96,2%	7 983	35,0%	-	-	-	-
Total By Customer Group	**4 258**	**18,6%**	**1 149**	**5,0%**	**915**	**4,0%**	**16 514**	**72,3%**	**22 836**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	20	100,0%	20	,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 973	43,3%	366	8,0%	92	2,0%	2 121	46,6%	4 552	54,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 764	101,4%	-	-	5	,1%	(55)	(1,5%)	3 714	44,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 737**	**69,2%**	**366**	**4,4%**	**97**	**1,2%**	**2 086**	**25,2%**	**8 285**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**296 818**	**96 507**	**32,5%**	**96 507**	**32,5%**	**107 734**	**35,7%**	**(10,4%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	284	47,3%	284	47,3%	271	38,7%	4,9%
Sale of Goods and Rendering of Services	416	77	18,4%	77	18,4%	150	25,0%	(48,9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 000	2 184	18,2%	2 184	18,2%	4 946	41,2%	(55,8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	880	121	13,8%	121	13,8%	147	18,4%	(17,5%)
Licence and permits	200	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	200	0	,1%	0	,1%	46	-	(99,4%)
Non-Exchange Revenue								
Property rates	33 000	8 648	26,2%	8 648	26,2%	3 376	12,7%	156,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	300	231	77,0%	231	77,0%	107	26,9%	115,0%
Licences or permits	250	1	,3%	1	,3%	1	-	(32,9%)
Transfer and subsidies - Operational	248 972	84 961	34,1%	84 961	34,1%	98 690	37,8%	(13,9%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**335 857**	**59 260**	**17,6%**	**59 260**	**17,6%**	**46 177**	**15,5%**	**28,3%**
Employee related costs	119 350	25 495	21,4%	25 495	21,4%	25 032	26,3%	1,8%
Remuneration of councillors	19 729	4 295	21,8%	4 295	21,8%	2 813	16,5%	52,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 799	40	2,2%	40	2,2%	11	,3%	255,4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 000	3	-	3	-	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	86 225	12 981	15,1%	12 981	15,1%	8 345	12,0%	55,6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	58 754	16 446	28,0%	16 446	28,0%	9 976	19,2%	64,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(39 039)**	**37 247**	**-**	**37 247**	**-**	**61 557**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	62 579	15 236	24,3%	15 236	24,3%	17 809	35,8%	(14,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 540**	**52 483**		**52 483**		**79 366**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**23 540**	**52 483**		**52 483**		**79 366**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 540**	**52 483**		**52 483**		**79 366**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 540**	**52 483**		**52 483**		**79 366**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**79 184**	**14 150**	**17,9%**	**14 150**	**17,9%**	**18 044**	**26,8%**	**(21,6%)**
National Government	64 732	13 249	20,5%	13 249	20,5%	14 740	26,8%	(10,1%)
Provincial Government	-	-	-	-	-	949	47,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 732**	**13 249**	**20,5%**	**13 249**	**20,5%**	**15 688**	**27,5%**	**(15,5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14 452	901	6,2%	901	6,2%	2 356	23,1%	(61,8%)
Capital Expenditure Functional	**82 352**	**15 104**	**18,3%**	**15 104**	**18,3%**	**18 044**	**26,8%**	**(16,3%)**
Municipal governance and administration	**790**	**700**	**88,6%**	**700**	**88,6%**	**2 035**	**37,0%**	**(65,6%)**
Executive and Council	120	700	583,3%	700	583,3%	-	-	(100,0%)
Finance and administration	665	-	-	-	-	2 035	37,3%	(100,0%)
Internal audit	5	-	-	-	-	-	-	-
Community and Public Safety	**9 461**	**3 248**	**34,3%**	**3 248**	**34,3%**	**321**	**9,2%**	**913,0%**
Community and Social Services	338	-	-	-	-	-	-	-
Sport And Recreation	8 053	3 218	40,0%	3 218	40,0%	-	-	(100,0%)
Public Safety	1 070	30	2,8%	30	2,8%	321	16,1%	(90,7%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 358**	**11 156**	**16,1%**	**11 156**	**16,1%**	**15 688**	**26,9%**	**(28,9%)**
Planning and Development	23 038	1 984	8,6%	1 984	8,6%	-	-	(100,0%)
Road Transport	46 320	9 171	19,8%	9 171	19,8%	15 688	27,2%	(41,5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**2 743**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2 743	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**391 381**	**156 496**	**40,0%**	**156 496**	**40,0%**	**141 373**	**41,4%**	**10,7%**
Property rates	49 200	4 838	9,8%	4 838	9,8%	83	,5%	5 758,0%
Service charges	1 128	63	5,6%	63	5,6%	3	,8%	1 706,5%
Other revenue	18 226	7 332	40,2%	7 332	40,2%	10 075	604,0%	(27,2%)
Transfers and Subsidies - Operational	248 248	105 283	42,4%	105 283	42,4%	107 981	41,4%	(2,5%)
Transfers and Subsidies - Capital	62 579	37 008	59,1%	37 008	59,1%	18 406	37,1%	101,1%
Interest	12 000	1 972	16,4%	1 972	16,4%	4 825	40,2%	(59,1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(584 571)**	**(20 912)**	**3,6%**	**(20 912)**	**3,6%**	**10 278**	**(3,7%)**	**(303,5%)**
Suppliers and employees	(583 836)	(20 912)	3,6%	(20 912)	3,6%	10 278	(3,7%)	(303,5%)
Finance charges	(735)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(193 190)**	**135 583**	**(70,2%)**	**135 583**	**(70,2%)**	**151 651**	**230,9%**	**(10,6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**7**	**-**	**7**	**-**	**-**	**-**	**(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	-	7	-	7	-	-	-	(100,0%)
Payments	**(91 017)**	**(16 167)**	**17,8%**	**(16 167)**	**17,8%**	**(21 265)**	**37,5%**	**(24,0%)**
Capital assets	(91 017)	(16 167)	17,8%	(16 167)	17,8%	(21 265)	37,5%	(24,0%)
Net Cash from/(used) Investing Activities	**(91 017)**	**(16 160)**	**17,8%**	**(16 160)**	**17,8%**	**(21 265)**	**37,5%**	**(24,0%)**
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	**(284 207)**	**119 423**	**(42,0%)**	**119 423**	**(42,0%)**	**130 386**	**1 460,0%**	**(8,4%)**
Cash/cash equivalents at the year begin:	159 683	83 837	52,5%	83 837	52,5%	-	-	(100,0%)
Cash/cash equivalents at the year end:	(124 524)	185 717	(149,1%)	185 717	(149,1%)	130 386	160,7%	42,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 537	7,4%	2 475	7,2%	10 499	30,7%	18 723	54,7%	34 234	95,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	98	6,2%	99	6,3%	93	6,0%	1 280	81,5%	1 569	4,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 635**	**7,4%**	**2 573**	**7,2%**	**10 592**	**29,6%**	**20 003**	**55,9%**	**35 803**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 896	8,0%	1 846	7,8%	7 607	32,0%	12 454	52,3%	23 803	66,5%	-	-	-	-
Commercial	722	6,2%	711	6,1%	2 888	24,9%	7 264	62,7%	11 586	32,4%	-	-	-	-
Households	16	3,9%	17	4,0%	97	23,3%	285	68,8%	414	1,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 635**	**7,4%**	**2 573**	**7,2%**	**10 592**	**29,6%**	**20 003**	**55,9%**	**35 803**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**441 892**	**128 248**	**29,0%**	**128 248**	**29,0%**	**124 487**	**28,0%**	**3,0%**
Exchange Revenue								
Service charges - Electricity	123 684	30 202	24,4%	30 202	24,4%	27 017	19,7%	11,8%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 472	3 948	27,3%	3 948	27,3%	3 775	31,6%	4,6%
Sale of Goods and Rendering of Services	32 001	404	1,3%	404	1,3%	203	,6%	99,3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 330	813	15,3%	813	15,3%	1 440	23,4%	(43,5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	527	93	17,7%	93	17,7%	176	48,5%	(47,1%)
Licence and permits	3 495	732	21,0%	732	21,0%	684	20,8%	7,0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	947	66	6,9%	66	6,9%	79	8,8%	(17,3%)
Non-Exchange Revenue								
Property rates	61 771	13 426	21,7%	13 426	21,7%	12 458	22,6%	7,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	121	65	54,1%	65	54,1%	1	,7%	7 698,2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	194 833	78 220	40,1%	78 220	40,1%	78 653	40,6%	(,6%)
Interest	4 711	(4)	(,1%)	(4)	(,1%)	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	283	-	283	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**451 362**	**124 371**	**27,6%**	**124 371**	**27,6%**	**105 982**	**22,1%**	**17,4%**
Employee related costs	158 361	39 396	24,9%	39 396	24,9%	36 455	21,4%	8,1%
Remuneration of councillors	12 889	2 910	22,6%	2 910	22,6%	2 721	23,1%	7,0%
Bulk purchases - electricity	93 940	27 126	28,9%	27 126	28,9%	27 053	30,0%	,3%
Inventory consumed	8 422	1 773	21,1%	1 773	21,1%	962	12,9%	84,3%
Debt impairment	17 968	21 234	118,2%	21 234	118,2%	1 673	8,0%	1 169,1%
Depreciation and amortisation	30 543	9 493	31,1%	9 493	31,1%	6 743	17,8%	40,8%
Interest	2 789	81	2,9%	81	2,9%	0	-	155 782,7%
Contracted services	80 813	10 263	12,7%	10 263	12,7%	15 571	17,5%	(34,1%)
Transfers and subsidies	2 100	1 131	53,9%	1 131	53,9%	1 345	107,6%	(15,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	43 537	10 965	25,2%	10 965	25,2%	13 459	28,0%	(18,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 470)**	**3 877**	**-**	**3 877**	**-**	**18 505**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	36 217	15 233	42,1%	15 233	42,1%	21 373	36,7%	(28,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 747**	**19 110**		**19 110**		**39 877**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**26 747**	**19 110**		**19 110**		**39 877**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 747**	**19 110**		**19 110**		**39 877**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 747**	**19 110**		**19 110**		**39 877**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**64 618**	**14 810**	**22,9%**	**14 810**	**22,9%**	**15 361**	**25,2%**	**(3,6%)**
National Government	29 927	14 740	49,3%	14 740	49,3%	14 278	38,4%	3,2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 927**	**14 740**	**49,3%**	**14 740**	**49,3%**	**14 278**	**38,4%**	**3,2%**
Borrowing	25 000	-	-	-	-	-	-	-
Internally generated funds	9 691	70	,7%	70	,7%	1 084	4,6%	(93,5%)
Capital Expenditure Functional	**64 618**	**14 810**	**22,9%**	**14 810**	**22,9%**	**15 361**	**25,2%**	**(3,6%)**
Municipal governance and administration	**32 121**	**70**	**,2%**	**70**	**,2%**	**761**	**9,4%**	**(90,8%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	32 121	70	,2%	70	,2%	761	11,5%	(90,8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 050**	**6 050**	**60,2%**	**6 050**	**60,2%**	**4 727**	**28,7%**	**28,0%**
Community and Social Services	-	3 662	-	3 662	-	3 787	23,1%	(3,3%)
Sport And Recreation	9 300	2 387	25,7%	2 387	25,7%	941	-	153,7%
Public Safety	750	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 447**	**8 690**	**38,7%**	**8 690**	**38,7%**	**9 550**	**30,3%**	**(9,0%)**
Planning and Development	1 820	-	-	-	-	-	-	-
Road Transport	20 627	8 690	42,1%	8 690	42,1%	9 550	45,9%	(9,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**323**	**6,5%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	323	32,3%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**486 472**	**300 425**	**61,8%**	**300 425**	**61,8%**	**151 365**	**28,2%**	**98,5%**
Property rates	59 300	2 767	4,7%	2 767	4,7%	3 321	4,7%	(16,7%)
Service charges	148 623	8 889	6,0%	8 889	6,0%	11 374	6,7%	(21,9%)
Other revenue	42 169	15 962	37,9%	15 962	37,9%	1 857	4,5%	759,5%
Transfers and Subsidies - Operational	194 833	311 936	160,1%	311 936	160,1%	281 320	145,1%	10,9%
Transfers and Subsidies - Capital	36 217	(39 939)	(110,3%)	(39 939)	(110,3%)	(147 948)	(253,8%)	(73,0%)
Interest	5 330	810	15,2%	810	15,2%	1 440	39,6%	(43,8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(427 603)**	**(115 799)**	**27,1%**	**(115 799)**	**27,1%**	**(101 295)**	**23,4%**	**14,3%**
Suppliers and employees	(424 814)	(115 799)	27,3%	(115 799)	27,3%	(101 295)	23,7%	14,3%
Finance charges	(2 789)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**58 870**	**184 626**	**313,6%**	**184 626**	**313,6%**	**50 069**	**47,6%**	**268,7%**
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	**(72 574)**	-	-	-	-	-	-	-
Capital assets	(72 574)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(72 574)**	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	**25 000**	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**25 000**	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**11 295**	**184 626**	**1 634,6%**	**184 626**	**1 634,6%**	**50 069**	**142,6%**	**268,7%**
Cash/cash equivalents at the year begin:	36 664	16 986	46,3%	16 986	46,3%	40 231	91,2%	(57,8%)
Cash/cash equivalents at the year end:	**47 959**	**201 612**	**420,4%**	**201 612**	**420,4%**	**90 300**	**114,0%**	**123,3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 301	59,4%	91	,4%	676	3,3%	7 625	36,8%	20 693	29,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 394	19,4%	-	-	2 019	5,3%	28 781	75,4%	38 194	54,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 383	14,1%	(69)	(,7%)	340	3,5%	8 137	83,1%	9 791	13,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	40,6%	-	-	0	,2%	31	59,2%	52	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 850)	(147,0%)	420	21,7%	(98)	(5,1%)	4 468	230,4%	1 939	2,7%	-	-	-	-
Total By Income Source	**18 249**	**25,8%**	**442**	**,6%**	**2 936**	**4,2%**	**49 042**	**69,4%**	**70 670**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 517	33,3%	39	,3%	1 156	8,5%	7 864	57,9%	13 576	19,2%	-	-	-	-
Commercial	8 043	64,8%	57	,5%	288	2,3%	4 028	32,4%	12 416	17,6%	-	-	-	-
Households	4 250	15,1%	237	,8%	1 006	3,6%	22 732	80,5%	28 226	39,9%	-	-	-	-
Other	1 439	8,7%	110	,7%	486	3,0%	14 418	87,6%	16 452	23,3%	-	-	-	-
Total By Customer Group	**18 249**	**25,8%**	**442**	**,6%**	**2 936**	**4,2%**	**49 042**	**69,4%**	**70 670**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	175	100,0%	-	-	-	-	-	-	175	3,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 200	67,4%	1 330	40,7%	-	-	(266)	(8,2%)	3 263	59,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 573	76,5%	-	-	(36)	(1,8%)	518	25,2%	2 055	37,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 948**	**71,9%**	**1 330**	**24,2%**	**(36)**	**(,7%)**	**252**	**4,6%**	**5 494**	**100,0%**

Contact Details

Municipal Manager	Ms Noxolo Ndaba	033 413 9101
Chief Financial Officer	Mr Mtandeni Nene	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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**712 053**	**270 824**	**38,0%**	**270 824**	**38,0%**	**256 534**	**36,7%**	**5,6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	85 959	20 030	23,3%	20 030	23,3%	21 289	20,9%	(5,9%)
Service charges - Waste Water Management	15 320	4 101	26,8%	4 101	26,8%	3 672	19,0%	11,7%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	43	140	322,0%	140	322,0%	2	3,5%	9 123,5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 350	13 973	38,4%	13 973	38,4%	11 950	34,3%	16,9%
Interest earned from Current and Non Current Assets	11 377	2 199	19,3%	2 199	19,3%	2 518	23,1%	(12,7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	596	108	18,1%	108	18,1%	146	28,9%	(26,1%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	137	-	-	-	-	4	3,1%	(100,0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	562 271	230 275	41,0%	230 275	41,0%	216 953	40,9%	6,1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**656 222**	**147 136**	**22,4%**	**147 136**	**22,4%**	**119 706**	**17,9%**	**22,9%**
Employee related costs	295 253	71 667	24,3%	71 667	24,3%	42 133	14,7%	70,1%
Remuneration of councillors	8 281	1 828	22,1%	1 828	22,1%	2 014	30,1%	(9,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	52 796	6 065	11,5%	6 065	11,5%	9 012	19,3%	(32,7%)
Debt impairment	52 414	-	-	-	-	-	-	-
Depreciation and amortisation	86 276	15 699	18,2%	15 699	18,2%	19 426	23,2%	(19,2%)
Interest	-	51	-	51	-	51	-	,3%
Contracted services	93 347	34 293	36,7%	34 293	36,7%	23 413	24,0%	46,5%
Transfers and subsidies	10 000	2 000	20,0%	2 000	20,0%	2 200	11,0%	(9,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	57 854	15 533	26,8%	15 533	26,8%	21 456	33,0%	(27,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**55 831**	**123 688**	**-**	**123 688**	**-**	**136 827**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	315 123	38 114	12,1%	38 114	12,1%	56 490	18,8%	(32,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**370 954**	**161 802**		**161 802**		**193 318**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**370 954**	**161 802**		**161 802**		**193 318**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**370 954**	**161 802**		**161 802**		**193 318**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**370 954**	**161 802**		**161 802**		**193 318**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**244 964**	**34 749**	**14,2%**	**34 749**	**14,2%**	**41 176**	**14,6%**	**(15,6%)**
National Government	238 787	34 733	14,5%	34 733	14,5%	18 830	7,4%	84,5%
Provincial Government	-	-	-	-	-	(0)	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**238 787**	**34 733**	**14,5%**	**34 733**	**14,5%**	**18 830**	**7,4%**	**84,5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6 178	16	,3%	16	,3%	22 347	78,2%	(99,9%)
Capital Expenditure Functional	**244 964**	**34 749**	**14,2%**	**34 749**	**14,2%**	**41 176**	**14,6%**	**(15,6%)**
Municipal governance and administration	**1 065**	**16**	**1,5%**	**16**	**1,5%**	**183**	**15,5%**	**(91,2%)**
Executive and Council	810	-	-	-	-	97	109,1%	(100,0%)
Finance and administration	255	16	6,3%	16	6,3%	86	7,9%	(81,2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**200**	**-**	**-**	**-**	**-**	**39**	**88,6%**	**(100,0%)**
Community and Social Services	200	-	-	-	-	39	88,6%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**87**	**-**	**-**	**-**	**-**	**21**	**8,1%**	**(100,0%)**
Planning and Development	87	-	-	-	-	21	8,1%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**243 612**	**34 733**	**14,3%**	**34 733**	**14,3%**	**40 933**	**14,6%**	**(15,1%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	231 643	34 733	15,0%	34 733	15,0%	38 294	14,5%	(9,3%)
Waste Water Management	11 970	-	-	-	-	2 640	16,4%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**959 457**	**750 532**	**78,2%**	**750 532**	**78,2%**	**(7 859 860)**	**(897,4%)**	**(109,5%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	69 883	5 418	7,8%	5 418	7,8%	(94 265)	(293,7%)	(105,7%)
Other revenue	803	248	30,8%	248	30,8%	151	22,3%	63,7%
Transfers and Subsidies - Operational	562 271	679 465	120,8%	679 465	120,8%	(7 775 071)	(1 464,5%)	(108,7%)
Transfers and Subsidies - Capital	315 123	49 000	15,5%	49 000	15,5%	(5 158)	(1,7%)	(1 050,0%)
Interest	11 377	16 401	144,2%	16 401	144,2%	14 483	132,8%	13,2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(499 114)**	**105 271**	**(21,1%)**	**105 271**	**(21,1%)**	**(191 754)**	**35,1%**	**(154,9%)**
Suppliers and employees	(489 114)	105 271	(21,5%)	105 271	(21,5%)	(191 754)	36,4%	(154,9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(10 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**460 342**	**855 803**	**185,9%**	**855 803**	**185,9%**	**(8 051 614)**	**(2 443,5%)**	**(110,6%)**
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	**(281 619)**	-	-	-	-	**8**	-	**(100,0%)**
Capital assets	(281 619)	-	-	-	-	8	-	(100,0%)
Net Cash from/(used) Investing Activities	**(281 619)**	-	-	-	-	**8**	-	**(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	**178 723**	**855 803**	**478,8%**	**855 803**	**478,8%**	**(8 051 606)**	**(153 965,1%)**	**(110,6%)**
Cash/cash equivalents at the year begin:	23 701	-	-	-	-	62 430	115,4%	(100,0%)
Cash/cash equivalents at the year end:	**202 424**	**855 803**	**422,8%**	**855 803**	**422,8%**	**(7 989 176)**	**(13 466,1%)**	**(110,7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 522	5,0%	(4)	-	6 426	1,8%	329 766	93,2%	353 711	51,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 072	4,0%	0	-	1 218	1,6%	73 228	94,5%	77 518	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	4,8%	-	-	34	2,4%	1 341	92,9%	1 444	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	9 278	4,2%	-	-	5 144	2,3%	206 332	93,5%	220 754	32,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(503)	(1,6%)	(303)	(,9%)	(466)	(1,5%)	33 197	104,0%	31 925	4,7%	-	-	-	-
Total By Income Source	**29 438**	**4,3%**	**(307)**	-	**12 356**	**1,8%**	**643 865**	**93,9%**	**685 352**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 839	10,1%	(4)	-	2 593	4,5%	49 659	85,5%	58 087	8,5%	-	-	-	-
Commercial	4 250	6,2%	(95)	(,1%)	1 215	1,8%	63 321	92,2%	68 691	10,0%	-	-	-	-
Households	18 156	3,4%	(185)	-	8 173	1,5%	513 285	95,2%	539 428	78,7%	-	-	-	-
Other	1 194	6,2%	(22)	(,1%)	375	2,0%	17 600	91,9%	19 147	2,8%	-	-	-	-
Total By Customer Group	**29 438**	**4,3%**	**(307)**	-	**12 356**	**1,8%**	**643 865**	**93,9%**	**685 352**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	126	1,8%	-	-	-	-	6 804	98,2%	6 930	2,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	27 902	9,3%	(708)	(,2%)	4 937	1,6%	267 890	89,3%	300 020	97,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**28 028**	**9,1%**	**(708)**	**(,2%)**	**4 937**	**1,6%**	**274 694**	**89,5%**	**306 950**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 705 642**	**791 762**	**29,3%**	**791 762**	**29,3%**	**790 347**	**31,9%**	**,2%**
Exchange Revenue								
Service charges - Electricity	1 015 627	283 021	27,9%	283 021	27,9%	268 284	30,8%	5,5%
Service charges - Water	252 278	60 987	24,2%	60 987	24,2%	59 430	25,1%	2,6%
Service charges - Waste Water Management	164 016	37 708	23,0%	37 708	23,0%	36 140	25,4%	4,3%
Service charges - Waste Management	119 286	30 367	25,5%	30 367	25,5%	28 599	24,9%	6,2%
Sale of Goods and Rendering of Services	5 237	1 931	36,9%	1 931	36,9%	1 449	10,2%	33,2%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 695	907	24,6%	907	24,6%	882	88,8%	2,9%
Interest earned from Current and Non Current Assets	5 927	2 019	34,1%	2 019	34,1%	1 044	18,7%	93,4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 342	3 151	25,5%	3 151	25,5%	2 797	24,0%	12,7%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 436	689	48,0%	689	48,0%	145	10,7%	374,7%
Non-Exchange Revenue								
Property rates	455 840	115 945	25,4%	115 945	25,4%	115 444	29,6%	,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 057	994	12,3%	994	12,3%	928	12,2%	7,1%
Licences or permits	38	15	40,1%	15	40,1%	4	10,9%	288,3%
Transfer and subsidies - Operational	652 424	250 421	38,4%	250 421	38,4%	274 097	40,5%	(8,6%)
Interest	3 336	1 294	38,8%	1 294	38,8%	1 242	39,5%	4,1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	2 057	-	2 057	-	-	-	(100,0%)
Gains on disposal of Assets	6 102	256	4,2%	256	4,2%	(138)	(2,4%)	(285,9%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 849 756**	**658 817**	**23,1%**	**658 817**	**23,1%**	**642 167**	**24,5%**	**2,6%**
Employee related costs	773 264	190 744	24,7%	190 744	24,7%	165 324	22,9%	15,4%
Remuneration of councillors	31 207	7 472	23,9%	7 472	23,9%	7 061	25,7%	5,8%
Bulk purchases - electricity	784 460	176 442	22,5%	176 442	22,5%	180 698	25,8%	(2,4%)
Inventory consumed	183 946	60 876	33,1%	60 876	33,1%	53 747	38,9%	13,3%
Debt impairment	212 471	-	-	-	-	-	-	-
Depreciation and amortisation	396 826	101 051	25,5%	101 051	25,5%	97 539	27,7%	3,6%
Interest	25 915	5 406	20,9%	5 406	20,9%	6 715	22,2%	(19,5%)
Contracted services	186 523	59 614	32,0%	59 614	32,0%	77 260	38,2%	(22,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	25 316	27,0%	25 316	27,0%	12 871	13,7%	96,7%
Operational costs	161 485	31 897	19,8%	31 897	19,8%	40 951	27,2%	(22,1%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(144 114)**	**132 945**	**-**	**132 945**	**-**	**148 180**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	232 168	24 983	10,8%	24 983	10,8%	13 939	8,6%	79,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**88 054**	**157 929**		**157 929**		**162 119**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**88 054**	**157 929**		**157 929**		**162 119**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**88 054**	**157 929**		**157 929**		**162 119**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**88 054**	**157 929**		**157 929**		**162 119**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**235 558**	**24 896**	**10,6%**	**24 896**	**10,6%**	**13 074**	**7,5%**	**90,4%**
National Government	231 380	24 575	10,6%	24 575	10,6%	12 016	7,9%	104,5%
Provincial Government	788	186	23,6%	186	23,6%	105	1,0%	77,2%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**232 168**	**24 761**	**10,7%**	**24 761**	**10,7%**	**12 121**	**7,5%**	**104,3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 390	135	4,0%	135	4,0%	954	8,6%	(85,8%)
Capital Expenditure Functional	**235 558**	**24 896**	**10,6%**	**24 896**	**10,6%**	**13 074**	**7,5%**	**90,4%**
Municipal governance and administration	**3 500**	**321**	**9,2%**	**321**	**9,2%**	**460**	**14,2%**	**(30,2%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 500	321	9,2%	321	9,2%	460	14,2%	(30,2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**18 802**	**1 820**	**9,7%**	**1 820**	**9,7%**	**2 286**	**11,3%**	**(20,4%)**
Community and Social Services	378	-	-	-	-	144	20,7%	(100,0%)
Sport And Recreation	18 424	1 820	9,9%	1 820	9,9%	2 142	11,3%	(15,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**73 444**	**10 895**	**14,8%**	**10 895**	**14,8%**	**1 326**	**2,4%**	**721,4%**
Planning and Development	250	74	29,8%	74	29,8%	-	-	(100,0%)
Road Transport	73 194	10 821	14,8%	10 821	14,8%	1 326	2,4%	715,8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**139 812**	**11 859**	**8,5%**	**11 859**	**8,5%**	**8 652**	**9,8%**	**37,1%**
Energy sources	41 300	-	-	-	-	-	-	-
Water Management	65 790	11 859	18,0%	11 859	18,0%	8 494	16,3%	39,6%
Waste Water Management	32 722	-	-	-	-	158	1,3%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**349**	**5,8%**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**2 805 732**	**1 489 490**	**53,1%**	**1 489 490**	**53,1%**	**1 523 137**	**61,7%**	**(2,2%)**
Property rates	391 927	91 100	23,2%	91 100	23,2%	341 167	88,4%	(73,3%)
Service charges	1 304 866	343 820	26,3%	343 820	26,3%	548 918	45,6%	(37,4%)
Other revenue	229 420	611 132	266,4%	611 132	266,4%	210 759	482,6%	190,0%
Transfers and Subsidies - Operational	641 924	374 350	58,3%	374 350	58,3%	320 601	48,1%	16,8%
Transfers and Subsidies - Capital	231 668	65 876	28,4%	65 876	28,4%	99 939	61,5%	(34,1%)
Interest	5 927	3 211	54,2%	3 211	54,2%	1 754	31,4%	83,1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 396 418)**	**(863 311)**	**36,0%**	**(863 311)**	**36,0%**	**(933 758)**	**47,1%**	**(7,5%)**
Suppliers and employees	(2 370 504)	(852 100)	35,9%	(852 100)	35,9%	(916 959)	46,9%	(7,1%)
Finance charges	(25 915)	(11 211)	43,3%	(11 211)	43,3%	(16 799)	55,4%	(33,3%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**409 313**	**626 179**	**153,0%**	**626 179**	**153,0%**	**589 379**	**122,2%**	**6,2%**
Cash Flow from Investing Activities								
Receipts	**20 000**	**5 702**	**28,5%**	**5 702**	**28,5%**	**5**	**-**	**123 937,7%**
Proceeds on disposal of PPE	20 000	5 702	28,5%	5 702	28,5%	5	-	123 937,7%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(235 558)**	**(40 026)**	**17,0%**	**(40 026)**	**17,0%**	**(36 196)**	**20,9%**	**10,6%**
Capital assets	(235 558)	(40 026)	17,0%	(40 026)	17,0%	(36 196)	20,9%	10,6%
Net Cash from/(used) Investing Activities	**(215 558)**	**(34 324)**	**15,9%**	**(34 324)**	**15,9%**	**(36 192)**	**22,1%**	**(5,2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(36 903)**	**(10 383)**	**28,1%**	**(10 383)**	**28,1%**	**(14 392)**	**43,6%**	**(27,9%)**
Repayment of borrowing	(36 903)	(10 383)	28,1%	(10 383)	28,1%	(14 392)	43,6%	(27,9%)
Net Cash from/(used) Financing Activities	**(36 903)**	**(10 383)**	**28,1%**	**(10 383)**	**28,1%**	**(14 392)**	**43,6%**	**(27,9%)**
Net Increase/(Decrease) in cash held	**156 852**	**581 472**	**370,7%**	**581 472**	**370,7%**	**538 795**	**188,4%**	**7,9%**
Cash/cash equivalents at the year begin:	224 440	84 522	37,7%	84 522	37,7%	29 721	45,3%	184,4%
Cash/cash equivalents at the year end:	**381 292**	**666 944**	**174,9%**	**666 944**	**174,9%**	**564 834**	**160,6%**	**18,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 736	3,0%	16 115	2,1%	12 098	1,6%	706 165	93,3%	757 115	32,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59 763	66,9%	3 343	3,7%	1 813	2,0%	24 420	27,3%	89 339	3,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 609	9,5%	10 044	2,8%	9 509	2,6%	309 853	85,1%	364 015	15,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 968	2,0%	9 557	1,4%	8 884	1,3%	665 158	95,4%	697 568	30,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 945	2,9%	7 486	2,0%	6 457	1,7%	346 224	93,3%	371 113	16,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	606	7,2%	295	3,5%	258	3,1%	7 298	86,3%	8 457	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 046	3,3%	790	2,5%	768	2,5%	28 672	91,7%	31 276	1,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 042)	290,7%	997	(15,2%)	188	(2,9%)	11 305	(172,6%)	(6 551)	(,3%)	-	-	-	-
Total By Income Source	**124 631**	**5,4%**	**48 628**	**2,1%**	**39 977**	**1,7%**	**2 099 096**	**90,8%**	**2 312 331**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 738	8,4%	2 525	12,2%	991	4,8%	15 447	74,6%	20 700	,9%	-	-	-	-
Commercial	49 597	29,0%	5 027	2,9%	4 449	2,6%	111 776	65,4%	170 849	7,4%	-	-	-	-
Households	73 274	3,5%	41 050	1,9%	34 513	1,6%	1 971 564	93,0%	2 120 401	91,7%	-	-	-	-
Other	23	5,9%	26	6,8%	24	6,3%	309	81,1%	381	-	-	-	-	-
Total By Customer Group	**124 631**	**5,4%**	**48 628**	**2,1%**	**39 977**	**1,7%**	**2 099 096**	**90,8%**	**2 312 331**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	94 445	17,5%	106 688	19,8%	100 104	18,6%	237 090	44,0%	538 327	63,0%
Bulk Water	22 490	7,4%	21 893	7,2%	21 064	6,9%	240 188	78,6%	305 635	35,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	602	18,3%	4	,1%	2 473	75,1%	212	6,4%	3 292	,4%
Auditor-General	974	100,0%	-	-	-	-	-	-	974	,1%
Other	210	3,5%	-	-	2 000	32,9%	3 861	63,6%	6 071	,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**118 722**	**13,9%**	**128 586**	**15,1%**	**125 641**	**14,7%**	**481 351**	**56,3%**	**854 300**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**137 903**	**39 625**	**28,7%**	**39 625**	**28,7%**	**37 112**	**28,2%**	**6,8%**
Exchange Revenue								
Service charges - Electricity	20 941	5 731	27,4%	5 731	27,4%	4 587	21,6%	25,0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 656	702	26,4%	702	26,4%	665	31,6%	5,6%
Sale of Goods and Rendering of Services	441	187	42,4%	187	42,4%	73	21,9%	157,3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 165	261	12,0%	261	12,0%	315	8,9%	(17,2%)
Interest earned from Current and Non Current Assets	1 703	110	6,5%	110	6,5%	654	55,9%	(83,2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 515	379	25,0%	379	25,0%	397	23,0%	(4,8%)
Licence and permits	2 377	503	21,2%	503	21,2%	612	29,6%	(17,8%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	147	-	-	-	-	48	5,6%	(100,0%)
Non-Exchange Revenue								
Property rates	51 816	11 596	22,4%	11 596	22,4%	11 145	23,4%	4,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	834	309	37,0%	309	37,0%	135	13,5%	128,4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 502	17 614	37,9%	17 614	37,9%	17 130	37,0%	2,8%
Interest	6 806	2 234	32,8%	2 234	32,8%	1 352	38,1%	65,2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**136 172**	**26 256**	**19,3%**	**26 256**	**19,3%**	**32 440**	**26,2%**	**(19,1%)**
Employee related costs	58 249	14 001	24,0%	14 001	24,0%	13 139	25,2%	6,6%
Remuneration of councillors	4 817	1 180	24,5%	1 180	24,5%	1 168	24,6%	1,0%
Bulk purchases - electricity	25 907	5 965	23,0%	5 965	23,0%	8 113	35,5%	(26,5%)
Inventory consumed	4 802	-	-	-	-	478	8,6%	(100,0%)
Debt impairment	4 574	-	-	-	-	-	-	-
Depreciation and amortisation	9 233	-	-	-	-	2 093	22,4%	(100,0%)
Interest	-	77	-	77	-	(1)	-	(10 365,3%)
Contracted services	16 246	2 911	17,9%	2 911	17,9%	5 192	36,5%	(43,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	182	-	-	-	-	494	-	(100,0%)
Operational costs	12 162	2 121	17,4%	2 121	17,4%	1 763	14,3%	20,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	0	-	0	-	-	-	(100,0%)
Surplus/(Deficit)	**1 731**	**13 369**	**-**	**13 369**	**-**	**4 672**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	28 929	12 046	41,6%	12 046	41,6%	11 349	35,6%	6,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 660**	**25 415**		**25 415**		**16 021**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 660**	**25 415**		**25 415**		**16 021**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 660**	**25 415**		**25 415**		**16 021**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 660**	**25 415**		**25 415**		**16 021**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**26 347**	**6 185**	**23,5%**	**6 185**	**23,5%**	**27 672**	**94,7%**	**(77,6%)**
National Government	25 156	6 161	24,5%	6 161	24,5%	27 672	99,9%	(77,7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 156**	**6 161**	**24,5%**	**6 161**	**24,5%**	**27 672**	**99,9%**	**(77,7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 191	24	2,1%	24	2,1%	-	-	(100,0%)
Capital Expenditure Functional	**26 347**	**6 205**	**23,6%**	**6 205**	**23,6%**	**27 672**	**94,7%**	**(77,6%)**
Municipal governance and administration	**209**	**44**	**21,0%**	**44**	**21,0%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	209	44	21,0%	44	21,0%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**417**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	417	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 039**	**4 549**	**30,2%**	**4 549**	**30,2%**	**20 938**	**147,4%**	**(78,3%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	15 039	4 549	30,2%	4 549	30,2%	20 938	147,4%	(78,3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**10 682**	**1 612**	**15,1%**	**1 612**	**15,1%**	**6 733**	**49,9%**	**(76,1%)**
Energy sources	10 682	1 612	15,1%	1 612	15,1%	6 733	49,9%	(76,1%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**157 725**	**82 535**	**52,3%**	**82 535**	**52,3%**	**(3 724)**	**(2,5%)**	**(2 316,1%)**
Property rates	41 453	(4 039)	(9,7%)	(4 039)	(9,7%)	(2 012)	(5,2%)	100,8%
Service charges	20 571	67 835	329,8%	67 835	329,8%	23 439	130,9%	189,4%
Other revenue	18 568	23	,1%	23	,1%	(1 313)	(30,4%)	(101,7%)
Transfers and Subsidies - Operational	46 502	18 717	40,2%	18 717	40,2%	(17 888)	(37,0%)	(204,6%)
Transfers and Subsidies - Capital	28 929	-	-	-	-	(3 630)	(11,4%)	(100,0%)
Interest	1 703	-	-	-	-	(2 321)	(28,1%)	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(129 725)**	**(34 153)**	**26,3%**	**(34 153)**	**26,3%**	**(28 422)**	**23,9%**	**20,2%**
Suppliers and employees	(129 725)	(34 153)	26,3%	(34 153)	26,3%	(28 422)	23,9%	20,2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**28 000**	**48 382**	**172,8%**	**48 382**	**172,8%**	**(32 147)**	**(106,5%)**	**(250,5%)**
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	**(30 299)**	**(12 653)**	**41,8%**	**(12 653)**	**41,8%**	**(3 328)**	**9,9%**	**280,2%**
Capital assets	(30 299)	(12 653)	41,8%	(12 653)	41,8%	(3 328)	9,9%	280,2%
Net Cash from/(used) Investing Activities	**(30 299)**	**(12 653)**	**41,8%**	**(12 653)**	**41,8%**	**(3 328)**	**9,9%**	**280,2%**
Cash Flow from Financing Activities								
Receipts	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(2 299)**	**35 730**	**(1 554,1%)**	**35 730**	**(1 554,1%)**	**(35 475)**	**1 033,8%**	**(200,7%)**
Cash/cash equivalents at the year begin:	3 682	4 426	120,2%	4 426	120,2%	21 645	99,3%	(79,6%)
Cash/cash equivalents at the year end:	**1 383**	**40 254**	**2 911,4%**	**40 254**	**2 911,4%**	**(35 715)**	**(194,5%)**	**(212,7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 323	27,9%	(110)	(1,3%)	707	8,5%	5 396	64,9%	8 317	8,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 184	11,1%	(117)	(,2%)	2 713	4,9%	47 076	84,3%	55 856	53,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	326	7,3%	(13)	(,3%)	108	2,4%	4 020	90,5%	4 441	4,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	163	11,3%	-	-	54	3,8%	1 222	84,9%	1 439	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 834	5,5%	-	-	960	2,9%	30 418	91,6%	33 211	32,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 627	247,6%	1	,1%	33	5,0%	(1 003)	(152,7%)	657	,6%	-	-	-	-
Total By Income Source	**12 456**	**12,0%**	**(238)**	**(,2%)**	**4 575**	**4,4%**	**87 129**	**83,8%**	**103 921**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 500	16,7%	(49)	(,1%)	2 163	6,6%	25 307	76,9%	32 921	31,7%	-	-	-	-
Commercial	1 114	25,4%	(0)	-	217	4,9%	3 060	69,7%	4 391	4,2%	-	-	-	-
Households	1 692	8,2%	(62)	(,3%)	608	2,9%	18 506	89,2%	20 744	20,0%	-	-	-	-
Other	4 151	9,0%	(127)	(,3%)	1 586	3,5%	40 256	87,8%	45 866	44,1%	-	-	-	-
Total By Customer Group	**12 456**	**12,0%**	**(238)**	**(,2%)**	**4 575**	**4,4%**	**87 129**	**83,8%**	**103 921**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(378)	(2,6%)	3 155	22,0%	(834)	(5,8%)	12 372	86,4%	14 316	94,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(768)	(111,6%)	(860)	(125,1%)	(8 486)	(1 233,5%)	10 802	1 570,1%	688	4,6%
Auditor-General	(108)	35,5%	(233)	76,7%	(1 290)	425,1%	1 327	(437,4%)	(303)	(2,0%)
Other	10	2,4%	(429)	(103,3%)	(2 174)	(523,8%)	3 008	724,6%	415	2,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(1 243)**	**(8,2%)**	**1 633**	**10,8%**	**(12 784)**	**(84,6%)**	**27 510**	**182,0%**	**15 116**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**182 301**	**65 968**	**36,2%**	**65 968**	**36,2%**	**64 703**	**31,8%**	**2,0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 154	388	18,0%	388	18,0%	4 025	195,1%	(90,4%)
Sale of Goods and Rendering of Services	374	264	70,6%	264	70,6%	89	7,4%	198,2%
Agency services	200	250	124,9%	250	124,9%	266	177,5%	(6,2%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 500	520	34,7%	520	34,7%	743	56,0%	(30,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23	29	127,6%	29	127,6%	3	13,5%	931,4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	100	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	46 713	12 373	26,5%	12 373	26,5%	645	1,4%	1 817,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	301	290	96,6%	290	96,6%	7	1,2%	4 051,9%
Licences or permits	2 677	165	6,2%	165	6,2%	10	,5%	1 477,2%
Transfer and subsidies - Operational	128 259	51 144	39,9%	51 144	39,9%	51 209	40,4%	(,1%)
Interest	-	544	-	544	-	7 705	-	(92,9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**155 685**	**28 069**	**18,0%**	**28 069**	**18,0%**	**36 544**	**21,2%**	**(23,2%)**
Employee related costs	33 625	7 629	22,7%	7 629	22,7%	11 524	37,1%	(33,8%)
Remuneration of councillors	12 707	2 079	16,4%	2 079	16,4%	2 107	16,6%	(1,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	250	27	10,6%	27	10,6%	-	-	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 000	3 891	11,1%	3 891	11,1%	4 217	10,3%	(7,7%)
Interest	5 300	354	6,7%	354	6,7%	2 338	31,7%	(84,8%)
Contracted services	39 072	7 810	20,0%	7 810	20,0%	8 373	24,4%	(6,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	130	-	130	-	-	-	(100,0%)
Operational costs	29 731	6 149	20,7%	6 149	20,7%	7 986	17,4%	(23,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**26 616**	**37 899**	**-**	**37 899**	**-**	**28 159**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	37 345	6 711	18,0%	6 711	18,0%	3 973	15,9%	68,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63 961**	**44 609**		**44 609**		**32 131**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 961**	**44 609**		**44 609**		**32 131**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 961**	**44 609**		**44 609**		**32 131**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 961**	**44 609**		**44 609**		**32 131**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**77 395**	**3 937**	**5,1%**	**3 937**	**5,1%**	**2 835**	**7,9%**	**38,9%**
National Government	13 500	802	5,9%	802	5,9%	-	-	(100,0%)
Provincial Government	11 250	1 158	10,3%	1 158	10,3%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 750**	**1 960**	**7,9%**	**1 960**	**7,9%**	**-**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	52 645	1 978	3,8%	1 978	3,8%	2 835	25,5%	(30,2%)
Capital Expenditure Functional	**86 901**	**7 058**	**8,1%**	**7 058**	**8,1%**	**2 924**	**6,7%**	**141,4%**
Municipal governance and administration	**4 435**	**588**	**13,3%**	**588**	**13,3%**	**78**	**4,2%**	**656,0%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 435	588	13,3%	588	13,3%	78	4,2%	656,0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**78 650**	**6 216**	**7,9%**	**6 216**	**7,9%**	**2 847**	**7,5%**	**118,4%**
Planning and Development	78 650	6 216	7,9%	6 216	7,9%	2 847	7,5%	118,4%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**3 815**	**255**	**6,7%**	**255**	**6,7%**	**-**	**-**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3 815	255	6,7%	255	6,7%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**284 836**	**10 418**	**3,7%**	**10 418**	**3,7%**	**9 047**	**3,6%**	**15,1%**
Property rates	46 713	7 063	15,1%	7 063	15,1%	2 828	6,3%	149,8%
Service charges	2 154	100	4,6%	100	4,6%	47	2,3%	112,3%
Other revenue	71 765	2 829	3,9%	2 829	3,9%	5 544	10,0%	(49,0%)
Transfers and Subsidies - Operational	126 859	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	37 345	-	-	-	-	-	-	-
Interest	-	425	-	425	-	628	47,3%	(32,3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(59 273)**	**(7 429)**	**12,5%**	**(7 429)**	**12,5%**	**(14 595)**	**13,5%**	**(49,1%)**
Suppliers and employees	(59 273)	(7 075)	11,9%	(7 075)	11,9%	(14 088)	13,0%	(49,8%)
Finance charges	-	(354)	-	(354)	-	(507)	-	(30,0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**225 563**	**2 988**	**1,3%**	**2 988**	**1,3%**	**(5 548)**	**(3,9%)**	**(153,9%)**
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	**-**	**(3 980)**	**-**	**(3 980)**	**-**	**(3 410)**	**-**	**16,7%**
Capital assets	-	(3 980)	-	(3 980)	-	(3 410)	-	16,7%
Net Cash from/(used) Investing Activities	**-**	**(3 980)**	**-**	**(3 980)**	**-**	**(3 410)**	**-**	**16,7%**
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	**225 563**	**(991)**	**(,4%)**	**(991)**	**(,4%)**	**(8 959)**	**(6,3%)**	**(88,9%)**
Cash/cash equivalents at the year begin:	19 594	21 013	107,2%	21 013	107,2%	19 364	248,6%	8,5%
Cash/cash equivalents at the year end:	**245 157**	**19 648**	**8,0%**	**19 648**	**8,0%**	**10 635**	**7,1%**	**84,7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 937	4,4%	3 598	4,0%	3 389	3,8%	78 570	87,8%	89 495	85,9%	(130)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	147	1,7%	142	1,6%	136	1,5%	8 367	95,2%	8 792	8,4%	(1)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	183	3,3%	183	3,3%	180	3,2%	5 035	90,2%	5 581	5,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	289	100,0%	289	,3%	(1)	(,3%)	-	-
Total By Income Source	**4 267**	**4,1%**	**3 923**	**3,8%**	**3 705**	**3,6%**	**92 262**	**88,6%**	**104 157**	**100,0%**	**(131)**	**(,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 197	6,4%	2 091	6,1%	2 024	5,9%	27 855	81,5%	34 167	32,8%	(42)	(,1%)	-	-
Commercial	1 030	4,2%	862	3,5%	778	3,2%	21 876	89,1%	24 545	23,6%	(24)	(,1%)	-	-
Households	1 040	2,3%	971	2,1%	903	2,0%	42 532	93,6%	45 445	43,6%	(66)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 267**	**4,1%**	**3 923**	**3,8%**	**3 705**	**3,6%**	**92 262**	**88,6%**	**104 157**	**100,0%**	**(131)**	**(,1%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 346	30,9%	691	9,1%	1 093	14,4%	3 454	45,5%	7 585	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 346**	**30,9%**	**691**	**9,1%**	**1 093**	**14,4%**	**3 454**	**45,5%**	**7 585**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**326 855**	**109 196**	**33,4%**	**109 196**	**33,4%**	**102 196**	**31,0%**	**6,8%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	28 505	5 193	18,2%	5 193	18,2%	4 073	11,6%	27,5%
Service charges - Waste Water Management	8 900	2 185	24,5%	2 185	24,5%	670	6,8%	226,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	422	2	,5%	2	,5%	15	3,8%	(87,0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 377	1 687	6,9%	1 687	6,9%	2 606	11,1%	(35,2%)
Interest earned from Current and Non Current Assets	8 100	1 341	16,6%	1 341	16,6%	2 104	28,0%	(36,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 000	6	,2%	6	,2%	6	10,7%	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 142	595	52,1%	595	52,1%	87	,8%	579,8%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	13	-	13	-	-	-	(100,0%)
Transfer and subsidies - Operational	252 410	98 174	38,9%	98 174	38,9%	92 635	38,2%	6,0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**304 149**	**70 328**	**23,1%**	**70 328**	**23,1%**	**69 482**	**27,1%**	**1,2%**
Employee related costs	135 832	39 337	29,0%	39 337	29,0%	35 458	27,9%	10,9%
Remuneration of councillors	9 657	2 098	21,7%	2 098	21,7%	2 048	17,4%	2,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	20 000	2 117	10,6%	2 117	10,6%	6 198	41,3%	(65,8%)
Debt impairment	8 678	-	-	-	-	(8 098)	(93,3%)	(100,0%)
Depreciation and amortisation	18 726	5 479	29,3%	5 479	29,3%	4 895	26,3%	11,9%
Interest	-	1 205	-	1 205	-	99	101,9%	1 114,6%
Contracted services	63 679	12 575	19,7%	12 575	19,7%	21 802	55,1%	(42,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	546	-	546	-	83	-	560,6%
Operational costs	47 578	6 972	14,7%	6 972	14,7%	6 997	19,6%	(,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22 706**	**38 868**	**-**	**38 868**	**-**	**32 715**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	145 873	24 696	16,9%	24 696	16,9%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**168 579**	**63 564**		**63 564**		**32 715**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**168 579**	**63 564**		**63 564**		**32 715**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**168 579**	**63 564**		**63 564**		**32 715**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**168 579**	**63 564**		**63 564**		**32 715**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**126 846**	**39 213**	**30,9%**	**39 213**	**30,9%**	**29 256**	**25,8%**	**34,0%**
National Government	126 846	39 213	30,9%	39 213	30,9%	29 256	26,0%	34,0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**126 846**	**39 213**	**30,9%**	**39 213**	**30,9%**	**29 256**	**26,0%**	**34,0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**126 846**	**39 213**	**30,9%**	**39 213**	**30,9%**	**29 256**	**25,8%**	**34,0%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**1 060**	**143,4%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	1 060	143,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 070**	**1 950**	**63,5%**	**1 950**	**63,5%**	**9 048**	**130,1%**	**(78,4%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	3 070	1 950	63,5%	1 950	63,5%	9 048	130,1%	(78,4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**123 776**	**37 263**	**30,1%**	**37 263**	**30,1%**	**19 149**	**18,1%**	**94,6%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	93 196	33 153	35,6%	33 153	35,6%	15 323	20,3%	116,4%
Waste Water Management	30 580	4 110	13,4%	4 110	13,4%	3 826	12,8%	7,4%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**467 257**	**82 999**	**17,8%**	**82 999**	**17,8%**	**103 690**	**23,9%**	**(20,0%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	31 120	17	,1%	17	,1%	180	,4%	(90,6%)
Other revenue	29 612	419	1,4%	419	1,4%	109	,8%	284,6%
Transfers and Subsidies - Operational	252 552	60 411	23,9%	60 411	23,9%	62 649	25,8%	(3,6%)
Transfers and Subsidies - Capital	145 873	20 000	13,7%	20 000	13,7%	36 000	27,8%	(44,4%)
Interest	8 100	2 151	26,6%	2 151	26,6%	4 752	63,3%	(54,7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(290 598)**	**(40 266)**	**13,9%**	**(40 266)**	**13,9%**	**47 254**	**(19,6%)**	**(185,2%)**
Suppliers and employees	(290 598)	(40 266)	13,9%	(40 266)	13,9%	47 254	(19,6%)	(185,2%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**176 659**	**42 733**	**24,2%**	**42 733**	**24,2%**	**150 944**	**78,3%**	**(71,7%)**
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	**(145 873)**	-	-	-	-	-	-	-
Capital assets	(145 873)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(145 873)**	-	-	-	-	-	-	-
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	**30 786**	**42 733**	**138,8%**	**42 733**	**138,8%**	**150 944**	**241,5%**	**(71,7%)**
Cash/cash equivalents at the year begin:	62 412	16 759	26,9%	16 759	26,9%	-	-	(100,0%)
Cash/cash equivalents at the year end:	93 198	122 450	131,4%	122 450	131,4%	213 051	152,8%	(42,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 807	10,5%	(23)	-	1 706	3,7%	39 464	85,9%	45 955	51,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 533	10,9%	(11)	-	934	4,0%	19 795	85,1%	23 251	26,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 233	6,0%	-	-	538	2,6%	18 780	91,4%	20 552	23,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(81)	28,3%	(18)	6,4%	(8)	2,8%	(180)	62,6%	(287)	(,3%)	-	-	-	-
Total By Income Source	**8 491**	**9,5%**	**(52)**	**(,1%)**	**3 170**	**3,5%**	**77 860**	**87,0%**	**89 470**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	666	4,9%	2	-	254	1,9%	12 698	93,2%	13 620	15,2%	-	-	-	-
Commercial	1 039	17,5%	(6)	(,1%)	255	4,3%	4 656	78,3%	5 944	6,6%	-	-	-	-
Households	5 270	8,2%	(44)	(,1%)	2 493	3,9%	56 515	88,0%	64 234	71,8%	-	-	-	-
Other	1 517	26,7%	(4)	(,1%)	169	3,0%	3 990	70,4%	5 672	6,3%	-	-	-	-
Total By Customer Group	**8 491**	**9,5%**	**(52)**	**(,1%)**	**3 170**	**3,5%**	**77 860**	**87,0%**	**89 470**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 587	4,7%	-	-	-	-	72 074	95,3%	75 660	56,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 340	16,1%	115	1,4%	496	6,0%	6 383	76,6%	8 334	6,2%
Auditor-General	-	-	1	1,1%	-	-	85	98,9%	86	,1%
Other	4 763	9,5%	591	1,2%	2 323	4,6%	42 322	84,6%	49 999	37,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**9 689**	**7,2%**	**708**	**,5%**	**2 820**	**2,1%**	**120 862**	**90,1%**	**134 079**	**100,0%**

Contact Details

Municipal Manager	Mrs Adelaide Nomnandi Dlamini	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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**248 838**	**78 242**	**31,4%**	**78 242**	**31,4%**	**85 079**	**35,7%**	**(8,0%)**
Exchange Revenue								
Service charges - Electricity	64 621	12 233	18,9%	12 233	18,9%	11 183	19,5%	9,4%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 067	960	23,6%	960	23,6%	778	21,7%	23,4%
Sale of Goods and Rendering of Services	284	29	10,1%	29	10,1%	21	7,7%	35,9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 828	1 427	20,9%	1 427	20,9%	1 407	21,5%	1,5%
Interest earned from Current and Non Current Assets	3 240	283	8,7%	283	8,7%	406	13,1%	(30,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	447	26,8%	447	26,8%	2 093	131,1%	(78,6%)
Licence and permits	804	55	6,9%	55	6,9%	72	9,4%	(23,7%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	10 306	2 029	19,7%	2 029	19,7%	147	1,5%	1 282,3%
Non-Exchange Revenue								
Property rates	35 964	8 358	23,2%	8 358	23,2%	20 618	59,9%	(59,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 553	607	17,1%	607	17,1%	331	9,7%	83,5%
Licences or permits	1 367	243	17,8%	243	17,8%	260	19,9%	(6,6%)
Transfer and subsidies - Operational	112 000	50 333	44,9%	50 333	44,9%	46 687	41,6%	7,8%
Interest	4 138	1 238	29,9%	1 238	29,9%	1 060	26,7%	16,7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	16	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**226 057**	**52 757**	**23,3%**	**52 757**	**23,3%**	**49 618**	**20,9%**	**6,3%**
Employee related costs	89 224	22 163	24,8%	22 163	24,8%	21 370	24,3%	3,7%
Remuneration of councillors	9 283	2 141	23,1%	2 141	23,1%	1 862	18,0%	15,0%
Bulk purchases - electricity	50 716	16 253	32,0%	16 253	32,0%	15 949	31,6%	1,9%
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	4 411	-	-	-	-	-	-	-
Depreciation and amortisation	20 506	-	-	-	-	-	-	-
Interest	1 562	121	7,7%	121	7,7%	2	,2%	5 671,0%
Contracted services	29 091	9 075	31,2%	9 075	31,2%	7 240	20,3%	25,3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 282	926	21,6%	926	21,6%	-	-	(100,0%)
Operational costs	16 981	2 079	12,2%	2 079	12,2%	3 194	14,9%	(34,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22 781**	**25 485**	**-**	**25 485**	**-**	**35 461**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	21 420	5 279	24,6%	5 279	24,6%	12 027	42,6%	(56,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 201**	**30 764**		**30 764**		**47 488**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 201**	**30 764**		**30 764**		**47 488**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 201**	**30 764**		**30 764**		**47 488**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 201**	**30 764**		**30 764**		**47 488**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**18 143**	**4 324**	**23,8%**	**4 324**	**23,8%**	**11 063**	**45,0%**	**(60,9%)**
National Government	17 297	4 324	25,0%	4 324	25,0%	10 658	46,7%	(59,4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 297**	**4 324**	**25,0%**	**4 324**	**25,0%**	**10 658**	**46,7%**	**(59,4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	846	-	-	-	-	405	22,9%	(100,0%)
Capital Expenditure Functional	**18 143**	**4 324**	**23,8%**	**4 324**	**23,8%**	**11 063**	**45,0%**	**(60,9%)**
Municipal governance and administration	**846**	**-**	**-**	**-**	**-**	**405**	**22,9%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	846	-	-	-	-	405	22,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 297**	**4 324**	**25,0%**	**4 324**	**25,0%**	**7 963**	**49,5%**	**(45,7%)**
Planning and Development	17 297	4 324	25,0%	4 324	25,0%	7 963	49,5%	(45,7%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**2 696**	**40,0%**	**(100,0%)**
Energy sources	-	-	-	-	-	2 696	40,0%	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**249 112**	**23 745**	**9,5%**	**23 745**	**9,5%**	**75 893**	**30,6%**	**(68,7%)**
Property rates	26 404	8 975	34,0%	8 975	34,0%	1 779	6,2%	404,5%
Service charges	58 185	8 241	14,2%	8 241	14,2%	8 634	17,6%	(4,6%)
Other revenue	30 080	3 863	12,8%	3 863	12,8%	4 438	16,3%	(13,0%)
Transfers and Subsidies - Operational	112 395	2	-	2	-	46 784	41,7%	(100,0%)
Transfers and Subsidies - Capital	21 420	-	-	-	-	12 607	44,6%	(100,0%)
Interest	627	2 665	425,0%	2 665	425,0%	1 651	53,3%	61,4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(209 990)**	**(58 646)**	**27,9%**	**(58 646)**	**27,9%**	**(57 822)**	**26,5%**	**1,4%**
Suppliers and employees	(209 990)	(58 646)	27,9%	(58 646)	27,9%	(57 822)	26,5%	1,4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**39 122**	**(34 901)**	**(89,2%)**	**(34 901)**	**(89,2%)**	**18 071**	**60,8%**	**(293,1%)**
Cash Flow from Investing Activities								
Receipts	**9 123**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	9 123	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(20 864)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(20 864)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(11 742)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**27 380**	**(34 901)**	**(127,5%)**	**(34 901)**	**(127,5%)**	**18 071**	**235,5%**	**(293,1%)**
Cash/cash equivalents at the year begin:	11 144	5 867	52,7%	5 867	52,7%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**38 524**	**(29 339)**	**(76,2%)**	**(29 339)**	**(76,2%)**	**18 071**	**55,8%**	**(262,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 351	39,8%	-	-	876	5,5%	8 729	54,7%	15 957	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 243	5,8%	(3)	-	2 317	2,6%	83 086	91,7%	90 644	35,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 788	2,0%	-	-	863	1,0%	85 840	97,0%	88 491	34,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	8,0%	-	-	9	3,7%	221	88,3%	250	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 776	3,1%	-	-	881	1,5%	55 413	95,4%	58 070	22,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	22,7%	(2)	50,7%	(2)	45,0%	1	(18,5%)	(5)	-	-	-	-	-
Total By Income Source	**15 177**	**6,0%**	**(5)**	**-**	**4 945**	**2,0%**	**233 290**	**92,1%**	**253 406**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 449	7,3%	-	-	1 071	2,3%	42 499	90,4%	47 019	18,6%	-	-	-	-
Commercial	4 276	9,7%	20	-	1 182	2,7%	38 581	87,6%	44 058	17,4%	-	-	-	-
Households	3 559	2,5%	(8)	-	1 618	1,1%	137 379	96,4%	142 548	56,3%	-	-	-	-
Other	3 893	19,7%	(17)	(,1%)	1 074	5,4%	14 831	75,0%	19 781	7,8%	-	-	-	-
Total By Customer Group	**15 177**	**6,0%**	**(5)**	**-**	**4 945**	**2,0%**	**233 290**	**92,1%**	**253 406**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	54	100,0%	54	,4%
Bulk Water	-	-	-	-	-	-	449	100,0%	449	3,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	767	35,6%	(54)	(2,5%)	737	34,2%	707	32,8%	2 157	17,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9 507	100,0%	-	-	-	-	-	-	9 507	78,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 274**	**84,4%**	**(54)**	**(,4%)**	**737**	**6,1%**	**1 210**	**9,9%**	**12 167**	**100,0%**

Contact Details

Municipal Manager	Mr VB Mbatha	034 995 1650
Chief Financial Officer	Mr Mboniseni Khanyisani 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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**384 652**	**115 223**	**30,0%**	**115 223**	**30,0%**	**113 490**	**33,6%**	**1,5%**
Exchange Revenue								
Service charges - Electricity	85 191	17 795	20,9%	17 795	20,9%	17 791	32,0%	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 061	3 130	24,0%	3 130	24,0%	2 999	26,1%	4,4%
Sale of Goods and Rendering of Services	545	202	37,1%	202	37,1%	166	37,3%	21,3%
Agency services	1 340	398	29,7%	398	29,7%	362	28,2%	9,9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 271	83	6,5%	83	6,5%	1	,1%	11 290,4%
Interest earned from Current and Non Current Assets	5 157	1 089	21,1%	1 089	21,1%	1 388	30,4%	(21,6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	773	83	10,7%	83	10,7%	140	19,2%	(40,9%)
Licence and permits	1 858	424	22,8%	424	22,8%	433	24,3%	(2,1%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	9 053	551	6,1%	551	6,1%	457	12,2%	20,6%
Non-Exchange Revenue								
Property rates	50 378	5 045	10,0%	5 045	10,0%	4 700	9,7%	7,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 798	80	4,5%	80	4,5%	280	16,3%	(71,3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	213 157	86 175	40,4%	86 175	40,4%	84 469	41,0%	2,0%
Interest	1 070	169	15,8%	169	15,8%	304	29,6%	(44,3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**380 390**	**93 469**	**24,6%**	**93 469**	**24,6%**	**80 381**	**24,3%**	**16,3%**
Employee related costs	155 346	37 946	24,4%	37 946	24,4%	35 704	24,6%	6,3%
Remuneration of councillors	11 902	2 933	24,6%	2 933	24,6%	2 708	22,1%	8,3%
Bulk purchases - electricity	53 440	11 215	21,0%	11 215	21,0%	10 871	23,1%	3,2%
Inventory consumed	25 142	13 231	52,6%	13 231	52,6%	4 703	26,4%	181,3%
Debt impairment	6 117	1 529	25,0%	1 529	25,0%	1 465	25,0%	4,4%
Depreciation and amortisation	27 005	6 500	24,1%	6 500	24,1%	6 501	25,0%	-
Interest	1 703	-	-	-	-	0	-	(100,0%)
Contracted services	46 140	7 748	16,8%	7 748	16,8%	5 986	17,1%	29,4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	53 595	12 367	23,1%	12 367	23,1%	12 442	31,6%	(,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 262**	**21 754**	**-**	**21 754**	**-**	**33 109**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	52 612	13 172	25,0%	13 172	25,0%	12 685	22,1%	3,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**56 873**	**34 926**		**34 926**		**45 794**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**56 873**	**34 926**		**34 926**		**45 794**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**56 873**	**34 926**		**34 926**		**45 794**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 873**	**34 926**		**34 926**		**45 794**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**55 754**	**13 083**	**23,5%**	**13 083**	**23,5%**	**12 430**	**21,9%**	**5,2%**
National Government	28 358	8 440	29,8%	8 440	29,8%	6 432	15,9%	31,2%
Provincial Government	17 391	4 388	25,2%	4 388	25,2%	2 116	22,5%	107,4%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 749**	**12 827**	**28,0%**	**12 827**	**28,0%**	**8 548**	**17,1%**	**50,1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 004	255	2,6%	255	2,6%	3 883	56,1%	(93,4%)
Capital Expenditure Functional	**55 754**	**13 083**	**23,5%**	**13 083**	**23,5%**	**12 430**	**21,9%**	**5,2%**
Municipal governance and administration	**4 776**	**255**	**5,3%**	**255**	**5,3%**	**215**	**6,1%**	**18,6%**
Executive and Council	150	-	-	-	-	-	-	-
Finance and administration	4 626	255	5,5%	255	5,5%	215	6,1%	18,6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**34 541**	**6 987**	**20,2%**	**6 987**	**20,2%**	**6 946**	**22,1%**	**,6%**
Community and Social Services	7 628	504	6,6%	504	6,6%	411	4,3%	22,6%
Sport And Recreation	26 913	6 483	24,1%	6 483	24,1%	6 172	29,6%	5,0%
Public Safety	-	-	-	-	-	363	34,8%	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 524**	**5 840**	**40,2%**	**5 840**	**40,2%**	**1 965**	**9,8%**	**197,3%**
Planning and Development	1 304	-	-	-	-	948	41,4%	(100,0%)
Road Transport	13 219	5 840	44,2%	5 840	44,2%	1 016	5,7%	474,7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**1 913**	**-**	**-**	**-**	**-**	**3 305**	**190,0%**	**(100,0%)**
Energy sources	1 043	-	-	-	-	3 304	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	870	-	-	-	-	0	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**438 483**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	37 842	-	-	-	-	-	-	-
Service charges	99 936	-	-	-	-	-	-	-
Other revenue	29 778	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	213 157	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	52 612	-	-	-	-	-	-	-
Interest	5 157	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(346 874)**	**(112 034)**	**32,3%**	**(112 034)**	**32,3%**	**(63 295)**	**20,5%**	**77,0%**
Suppliers and employees	(345 171)	(112 034)	32,5%	(112 034)	32,5%	(63 295)	20,5%	77,0%
Finance charges	(1 703)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**91 609**	**(112 034)**	**(122,3%)**	**(112 034)**	**(122,3%)**	**(63 295)**	**(88,6%)**	**77,0%**
Cash Flow from Investing Activities								
Receipts	**750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	750	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(62 979)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(62 979)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(62 229)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(986)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(986)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(986)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**28 393**	**(112 034)**	**(394,6%)**	**(112 034)**	**(394,6%)**	**(63 295)**	**(821,8%)**	**77,0%**
Cash/cash equivalents at the year begin:	9 409	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**37 802**	**(92 091)**	**(243,6%)**	**(92 091)**	**(243,6%)**	**(63 295)**	**(567,5%)**	**45,5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 282	70,0%	-	-	198	1,9%	2 929	28,1%	10 408	3,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 764	3,9%	-	-	-	-	117 102	96,1%	121 866	37,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 112	2,2%	-	-	813	,8%	93 106	97,0%	96 031	29,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	2,6%	-	-	13	,9%	1 440	96,5%	1 492	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	168	,2%	-	-	78	,1%	86 299	99,7%	86 544	26,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 037	22,2%	(8)	(,1%)	68	,7%	7 087	77,2%	9 184	2,8%	-	-	-	-
Total By Income Source	**16 401**	**5,0%**	**(8)**	**-**	**1 170**	**,4%**	**307 962**	**94,6%**	**325 525**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	65	2,0%	-	-	7	,2%	3 123	97,7%	3 196	1,0%	-	-	-	-
Commercial	7 609	9,3%	(3)	-	198	,2%	73 929	90,5%	81 733	25,1%	-	-	-	-
Households	7 721	3,2%	(17)	-	903	,4%	229 341	96,4%	237 948	73,1%	-	-	-	-
Other	1 006	38,0%	12	,5%	62	2,3%	1 569	59,2%	2 649	,8%	-	-	-	-
Total By Customer Group	**16 401**	**5,0%**	**(8)**	**-**	**1 170**	**,4%**	**307 962**	**94,6%**	**325 525**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	230	17,3%	70	5,3%	-	-	1 029	77,4%	1 330	39,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	763	37,6%	-	-	264	13,0%	1 003	49,4%	2 029	60,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**993**	**29,6%**	**70**	**2,1%**	**264**	**7,9%**	**2 032**	**60,5%**	**3 359**	**100,0%**

Contact Details

Municipal Manager	Mr Mtonjani Bethuel Khali	034 413 1223
Chief Financial Officer	Mr Khulekani Wesley Grant Ngcobo (Acting	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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 140 642**	**311 666**	**27,3%**	**311 666**	**27,3%**	**243 984**	**32,3%**	**27,7%**
Exchange Revenue								
Service charges - Electricity	441 298	91 589	20,8%	91 589	20,8%	71 528	29,2%	28,0%
Service charges - Water	59 112	12 735	21,5%	12 735	21,5%	18 226	35,9%	(30,1%)
Service charges - Waste Water Management	28 744	15 288	53,2%	15 288	53,2%	8 526	29,2%	79,3%
Service charges - Waste Management	38 869	6 218	16,0%	6 218	16,0%	9 724	33,8%	(36,1%)
Sale of Goods and Rendering of Services	38 198	1 072	2,8%	1 072	2,8%	596	27,6%	79,9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	32 913	7 339	22,3%	7 339	22,3%	4 802	-	52,8%
Interest earned from Current and Non Current Assets	3 795	616	16,2%	616	16,2%	388	19,4%	58,9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	919	205	22,3%	205	22,3%	216	141,6%	(5,2%)
Licence and permits	7 204	1 562	21,7%	1 562	21,7%	829	23,4%	88,5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	107	-	107	-	171	-	(37,6%)
Non-Exchange Revenue								
Property rates	167 999	39 761	23,7%	39 761	23,7%	34 424	21,9%	15,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 426	1 435	4,7%	1 435	4,7%	1 778	32,3%	(19,3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	231 418	114 730	49,6%	114 730	49,6%	92 775	40,7%	23,7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	59 747	19 009	31,8%	19 009	31,8%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 166 198**	**268 971**	**23,1%**	**268 971**	**23,1%**	**235 069**	**26,8%**	**14,4%**
Employee related costs	246 861	55 082	22,3%	55 082	22,3%	55 289	26,0%	(,4%)
Remuneration of councillors	20 652	4 755	23,0%	4 755	23,0%	4 334	22,3%	9,7%
Bulk purchases - electricity	305 562	74 884	24,5%	74 884	24,5%	78 293	27,2%	(4,4%)
Inventory consumed	77 523	26 546	34,2%	26 546	34,2%	13 558	36,3%	95,8%
Debt impairment	105 016	-	-	-	-	-	-	-
Depreciation and amortisation	146 948	37 567	25,6%	37 567	25,6%	34 912	25,6%	7,6%
Interest	-	5 791	-	5 791	-	3 237	-	78,9%
Contracted services	170 977	47 420	27,7%	47 420	27,7%	25 568	29,5%	85,5%
Transfers and subsidies	-	-	-	-	-	74	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	92 658	16 927	18,3%	16 927	18,3%	19 804	31,6%	(14,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(25 556)**	**42 694**	**-**	**42 694**	**-**	**8 915**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	70 392	10 120	14,4%	10 120	14,4%	19 308	40,6%	(47,6%)
Transfers and subsidies - capital (in-kind)	-	0	-	0	-	23	-	(99,3%)
Surplus/(Deficit) after capital transfers and contributions	**44 836**	**52 814**		**52 814**		**28 245**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 836**	**52 814**		**52 814**		**28 245**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 836**	**52 814**		**52 814**		**28 245**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 836**	**52 814**		**52 814**		**28 245**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**78 002**	**9 636**	**12,4%**	**9 636**	**12,4%**	**16 416**	**30,4%**	**(41,3%)**
National Government	61 210	8 730	14,3%	8 730	14,3%	15 909	34,2%	(45,1%)
Provincial Government	-	-	-	-	-	386	38,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**61 210**	**8 730**	**14,3%**	**8 730**	**14,3%**	**16 295**	**34,3%**	**(46,4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	16 792	906	5,4%	906	5,4%	120	1,9%	652,7%
Capital Expenditure Functional	**78 002**	**9 636**	**12,4%**	**9 636**	**12,4%**	**17 408**	**32,2%**	**(44,6%)**
Municipal governance and administration	**4 713**	**77**	**1,6%**	**77**	**1,6%**	**120**	**11,2%**	**(36,4%)**
Executive and Council	1 330	-	-	-	-	-	-	-
Finance and administration	3 383	77	2,3%	77	2,3%	98	9,1%	(21,8%)
Internal audit	-	-	-	-	-	23	-	(100,0%)
Community and Public Safety	**12 132**	**5 977**	**49,3%**	**5 977**	**49,3%**	**6 729**	**30,4%**	**(11,2%)**
Community and Social Services	12 132	5 148	42,4%	5 148	42,4%	6 622	33,9%	(22,3%)
Sport And Recreation	-	829	-	829	-	107	4,1%	677,2%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 617**	**2 989**	**11,2%**	**2 989**	**11,2%**	**9 706**	**43,5%**	**(69,2%)**
Planning and Development	-	-	-	-	-	386	38,6%	(100,0%)
Road Transport	26 617	2 989	11,2%	2 989	11,2%	9 320	43,7%	(67,9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**34 540**	**593**	**1,7%**	**593**	**1,7%**	**853**	**10,0%**	**(30,5%)**
Energy sources	28 478	593	2,1%	593	2,1%	853	13,1%	(30,5%)
Water Management	2 512	-	-	-	-	-	-	-
Waste Water Management	3 550	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 115 087**	**298 371**	**26,8%**	**298 371**	**26,8%**	**246 075**	**31,3%**	**21,3%**
Property rates	143 920	25 878	18,0%	25 878	18,0%	20 371	12,8%	27,0%
Service charges	572 599	117 160	20,5%	117 160	20,5%	97 378	29,7%	20,3%
Other revenue	57 691	6 688	11,6%	6 688	11,6%	7 585	35,5%	(11,8%)
Transfers and Subsidies - Operational	266 691	94 441	35,4%	94 441	35,4%	96 163	42,2%	(1,8%)
Transfers and Subsidies - Capital	70 392	54 023	76,7%	54 023	76,7%	24 578	51,7%	119,8%
Interest	3 795	180	4,8%	180	4,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(944 444)**	**(259 260)**	**27,5%**	**(259 260)**	**27,5%**	**(149 860)**	**24,4%**	**73,0%**
Suppliers and employees	(944 444)	(259 260)	27,5%	(259 260)	27,5%	(149 860)	24,4%	73,0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**170 642**	**39 111**	**22,9%**	**39 111**	**22,9%**	**96 216**	**56,1%**	**(59,4%)**
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	**(78 002)**	**(16 056)**	**20,6%**	**(16 056)**	**20,6%**	**(21 540)**	**39,9%**	**(25,5%)**
Capital assets	(78 002)	(16 056)	20,6%	(16 056)	20,6%	(21 540)	39,9%	(25,5%)
Net Cash from/(used) Investing Activities	**(78 002)**	**(16 056)**	**20,6%**	**(16 056)**	**20,6%**	**(21 540)**	**39,9%**	**(25,5%)**
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	**92 640**	**23 055**	**24,9%**	**23 055**	**24,9%**	**74 676**	**63,6%**	**(69,1%)**
Cash/cash equivalents at the year begin:	18 177	26 791	147,4%	26 791	147,4%	18 177	90,4%	47,4%
Cash/cash equivalents at the year end:	**110 817**	**49 856**	**45,0%**	**49 856**	**45,0%**	**92 852**	**67,5%**	**(46,3%)**

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	7 448	8,1%	6 230	6,8%	3 584	3,9%	74 303	81,1%	91 564	15,5%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 559	29,5%	13 005	13,0%	4 828	4,8%	52 969	52,8%	100 361	17,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 592	7,8%	7 240	4,9%	5 564	3,8%	123 539	83,5%	147 936	25,1%	2	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 845	8,9%	5 127	6,6%	2 752	3,6%	62 390	80,9%	77 114	13,1%	10	-	-	-
Receivables from Exchange Transactions - Waste Management	4 217	6,6%	2 897	4,6%	2 174	3,4%	54 209	85,4%	63 496	10,8%	9	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 500	2,7%	2 436	2,6%	2 443	2,6%	86 544	92,1%	93 923	15,9%	2	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	274	1,7%	246	1,5%	292	1,8%	15 199	94,9%	16 011	2,7%	412	2,6%	-	-
Total By Income Source	**62 435**	**10,6%**	**37 181**	**6,3%**	**21 635**	**3,7%**	**469 153**	**79,5%**	**590 404**	**100,0%**	**445**	**,1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	13 906	10,3%	10 422	7,7%	6 037	4,5%	104 989	77,6%	135 354	22,9%	-	-	-	-
Commercial	26 175	27,4%	12 220	12,8%	3 828	4,0%	53 360	55,8%	95 583	16,2%	365	,4%	-	-
Households	22 354	6,2%	14 539	4,0%	11 771	3,3%	310 804	86,5%	359 467	60,9%	80	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**62 435**	**10,6%**	**37 181**	**6,3%**	**21 635**	**3,7%**	**469 153**	**79,5%**	**590 404**	**100,0%**	**445**	**,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	39 724	16,2%	46 957	19,1%	-	-	158 889	64,7%	245 570	91,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 381	43,4%	6 140	28,4%	3 231	15,0%	2 849	13,2%	21 601	8,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**49 105**	**18,4%**	**53 097**	**19,9%**	**3 231**	**1,2%**	**161 738**	**60,5%**	**267 171**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**268 618**	**102 580**	**38,2%**	**102 580**	**38,2%**	**117 616**	**45,4%**	**(12,8%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 100	850	40,5%	850	40,5%	568	28,2%	49,6%
Sale of Goods and Rendering of Services	149	182	122,2%	182	122,2%	0	,2%	51 006,7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 361	578	42,5%	578	42,5%	563	91,4%	2,6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	265	94	35,6%	94	35,6%	55	21,6%	71,6%
Licence and permits	1 114	252	22,6%	252	22,6%	278	29,0%	(9,3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2	3	169,9%	3	169,9%	0	2,7%	565,0%
Non-Exchange Revenue								
Property rates	45 718	10 246	22,4%	10 246	22,4%	25 262	77,4%	(59,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	68	220	324,2%	220	324,2%	13	3,4%	1 574,7%
Licences or permits	559	224	40,1%	224	40,1%	202	22,7%	10,6%
Transfer and subsidies - Operational	215 762	89 520	41,5%	89 520	41,5%	90 264	41,3%	(,8%)
Interest	1 522	411	27,0%	411	27,0%	360	13,5%	14,0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	49	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**219 058**	**56 388**	**25,7%**	**56 388**	**25,7%**	**57 081**	**25,9%**	**(1,2%)**
Employee related costs	124 821	29 818	23,9%	29 818	23,9%	30 355	25,1%	(1,8%)
Remuneration of councillors	18 596	4 440	23,9%	4 440	23,9%	4 374	24,2%	1,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 635	-	-	-	-	221	6,6%	(100,0%)
Debt impairment	3 138	-	-	-	-	-	-	-
Depreciation and amortisation	20 000	6 515	32,6%	6 515	32,6%	4 160	24,5%	56,6%
Interest	1 426	59	4,2%	59	4,2%	233	24,7%	(74,6%)
Contracted services	25 306	8 638	34,1%	8 638	34,1%	12 897	43,9%	(33,0%)
Transfers and subsidies	418	12	2,9%	12	2,9%	16	7,9%	(22,2%)
Irrecoverable debts written off	-	287	-	287	-	-	-	(100,0%)
Operational costs	23 718	6 618	27,9%	6 618	27,9%	4 825	17,3%	37,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**49 561**	**46 191**	**-**	**46 191**	**-**	**60 535**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	45 805	10 898	23,8%	10 898	23,8%	7 713	20,9%	41,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**95 366**	**57 090**		**57 090**		**68 247**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**95 366**	**57 090**		**57 090**		**68 247**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**95 366**	**57 090**		**57 090**		**68 247**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**95 366**	**57 090**		**57 090**		**68 247**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**43 191**	**(105 195)**	**(243,6%)**	**(105 195)**	**(243,6%)**	**6 849**	**19,1%**	**(1 635,9%)**
National Government	33 743	(102 581)	(304,0%)	(102 581)	(304,0%)	6 621	20,6%	(1 649,2%)
Provincial Government	6 087	384	6,3%	384	6,3%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 830**	**(102 197)**	**(256,6%)**	**(102 197)**	**(256,6%)**	**6 621**	**20,6%**	**(1 643,4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 361	(2 998)	(89,2%)	(2 998)	(89,2%)	228	6,1%	(1 416,9%)
Capital Expenditure Functional	**43 191**	**(105 195)**	**(243,6%)**	**(105 195)**	**(243,6%)**	**6 849**	**19,1%**	**(1 635,9%)**
Municipal governance and administration	**1 139**	**(293)**	**(25,7%)**	**(293)**	**(25,7%)**	**216**	**8,6%**	**(235,6%)**
Executive and Council	61	-	-	-	-	-	-	-
Finance and administration	1 078	(293)	(27,2%)	(293)	(27,2%)	216	9,9%	(235,6%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 222**	**1 605**	**72,3%**	**1 605**	**72,3%**	**-**	**-**	**(100,0%)**
Community and Social Services	1 996	(74)	(3,7%)	(74)	(3,7%)	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	226	1 679	742,6%	1 679	742,6%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 830**	**(103 256)**	**(259,2%)**	**(103 256)**	**(259,2%)**	**6 621**	**20,4%**	**(1 659,4%)**
Planning and Development	-	(216)	-	(216)	-	-	-	(100,0%)
Road Transport	39 830	(103 040)	(258,7%)	(103 040)	(258,7%)	6 621	20,4%	(1 656,2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**(3 251)**	**-**	**(3 251)**	**-**	**12**	**-**	**(27 768,9%)**
Energy sources	-	1 544	-	1 544	-	-	-	(100,0%)
Water Management	-	-	-	-	-	12	-	(100,0%)
Waste Water Management	-	(3 986)	-	(3 986)	-	-	-	(100,0%)
Waste Management	-	(810)	-	(810)	-	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**300 654**	**(20 521)**	**(6,8%)**	**(20 521)**	**(6,8%)**	**13 654**	**4,6%**	**(250,3%)**
Property rates	34 288	-	-	-	-	-	-	-
Service charges	1 280	-	-	-	-	-	-	-
Other revenue	2 158	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	215 762	(4 645)	(2,2%)	(4 645)	(2,2%)	2 576	1,2%	(280,3%)
Transfers and Subsidies - Capital	45 805	(15 876)	(34,7%)	(15 876)	(34,7%)	11 078	30,0%	(243,3%)
Interest	1 361	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(200 875)**	**188 944**	**(94,1%)**	**188 944**	**(94,1%)**	**(74)**	**-**	**(256 076,1%)**
Suppliers and employees	(199 470)	188 944	(94,7%)	188 944	(94,7%)	(74)	-	(256 076,1%)
Finance charges	(988)	-	-	-	-	-	-	-
Transfers and grants	(418)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**99 779**	**168 423**	**168,8%**	**168 423**	**168,8%**	**13 580**	**15,2%**	**1 140,2%**
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	**(49 670)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(49 670)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(49 670)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(2 542)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2 542)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 542)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**47 567**	**168 423**	**354,1%**	**168 423**	**354,1%**	**13 580**	**29,6%**	**1 140,2%**
Cash/cash equivalents at the year begin:	385	3 877	1 006,9%	3 877	1 006,9%	(3 041)	(75,0%)	(227,5%)
Cash/cash equivalents at the year end:	**47 952**	**172 299**	**359,3%**	**172 299**	**359,3%**	**10 464**	**20,9%**	**1 546,6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 769	12,6%	(10)	-	3 237	7,1%	36 700	80,3%	45 696	55,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	459	2,5%	(0)	-	114	,6%	18 075	96,9%	18 648	22,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	17,2%	-	-	3	1,9%	143	80,9%	176	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	291	1,6%	-	-	131	,7%	17 527	97,6%	17 950	21,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**6 549**	**7,9%**	**(10)**	**-**	**3 486**	**4,2%**	**72 445**	**87,8%**	**82 469**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 570	13,8%	-	-	3 044	9,2%	25 589	77,1%	33 203	40,3%	-	-	-	-
Commercial	1 511	5,7%	(10)	-	238	,9%	24 831	93,5%	26 571	32,2%	-	-	-	-
Households	434	1,9%	(10)	-	179	,8%	21 888	97,3%	22 491	27,3%	-	-	-	-
Other	34	16,8%	10	4,7%	24	11,6%	137	67,0%	205	,2%	-	-	-	-
Total By Customer Group	**6 549**	**7,9%**	**(10)**	**-**	**3 486**	**4,2%**	**72 445**	**87,8%**	**82 469**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(25)	(,2%)	(602)	(6,0%)	(119)	(1,2%)	10 811	107,4%	10 066	39,4%
Auditor-General	-	-	-	-	-	-	0	100,0%	0	-
Other	99	,6%	(1 369)	(8,8%)	1 129	7,3%	15 622	100,9%	15 481	60,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**74**	**,3%**	**(1 971)**	**(7,7%)**	**1 011**	**4,0%**	**26 433**	**103,5%**	**25 547**	**100,0%**

Contact Details

Municipal Manager	Mr M.M MNGUNI	035 831 7519
Chief Financial Officer	Ms Nonhlanhla Q Mzimela - Madwe	035 831 7500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**508 183**	**161 704**	**31,8%**	**161 704**	**31,8%**	**213 892**	**42,4%**	**(24,4%)**
Exchange Revenue								
Service charges - Electricity	110 480	25 395	23,0%	25 395	23,0%	24 096	24,7%	5,4%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 114	2 806	23,2%	2 806	23,2%	3 256	28,3%	(13,8%)
Sale of Goods and Rendering of Services	702	160	22,9%	160	22,9%	168	27,7%	(4,5%)
Agency services	2 500	461	18,5%	461	18,5%	411	16,4%	12,3%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 025	19	1,9%	19	1,9%	5	,2%	259,4%
Interest earned from Current and Non Current Assets	2 192	634	28,9%	634	28,9%	612	29,1%	3,5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 205	18	,8%	18	,8%	245	17,5%	(92,5%)
Licence and permits	355	45	12,7%	45	12,7%	5	-	836,9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	189	18	9,3%	18	9,3%	28	,1%	(37,5%)
Non-Exchange Revenue								
Property rates	149 885	38 476	25,7%	38 476	25,7%	90 522	69,3%	(57,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	649	108,1%	649	108,1%	80	8,0%	709,3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	222 682	92 007	41,3%	92 007	41,3%	93 932	40,9%	(2,0%)
Interest	3 254	1 015	31,2%	1 015	31,2%	531	-	91,1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**580 064**	**158 710**	**27,4%**	**158 710**	**27,4%**	**156 595**	**30,9%**	**1,4%**
Employee related costs	190 207	45 730	24,0%	45 730	24,0%	44 155	24,6%	3,6%
Remuneration of councillors	18 358	4 464	24,3%	4 464	24,3%	4 380	24,4%	1,9%
Bulk purchases - electricity	170 966	54 283	31,8%	54 283	31,8%	52 443	34,1%	3,5%
Inventory consumed	6 348	965	15,2%	965	15,2%	3 113	50,3%	(69,0%)
Debt impairment	26 584	-	-	-	-	-	-	-
Depreciation and amortisation	74 391	1 626	2,2%	1 626	2,2%	11 567	19,9%	(85,9%)
Interest	-	5 609	-	5 609	-	2 097	174,7%	167,5%
Contracted services	45 979	26 516	57,7%	26 516	57,7%	29 962	69,4%	(11,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 562	504	14,2%	504	14,2%	11	(,1%)	4 513,0%
Operational costs	43 669	19 013	43,5%	19 013	43,5%	8 867	16,0%	114,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(71 882)**	**2 994**	**-**	**2 994**	**-**	**57 297**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	44 593	16 516	37,0%	16 516	37,0%	22 690	63,4%	(27,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(27 289)**	**19 510**		**19 510**		**79 987**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(27 289)**	**19 510**		**19 510**		**79 987**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(27 289)**	**19 510**		**19 510**		**79 987**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(27 289)**	**19 510**		**19 510**		**79 987**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**52 329**	**19 597**	**37,5%**	**19 597**	**37,5%**	**29 437**	**67,3%**	**(33,4%)**
National Government	27 109	14 240	52,5%	14 240	52,5%	20 274	54,1%	(29,8%)
Provincial Government	6 087	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 196**	**14 240**	**42,9%**	**14 240**	**42,9%**	**20 274**	**54,1%**	**(29,8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19 133	5 357	28,0%	5 357	28,0%	9 163	146,1%	(41,5%)
Capital Expenditure Functional	**52 329**	**19 597**	**37,5%**	**19 597**	**37,5%**	**29 437**	**67,3%**	**(33,4%)**
Municipal governance and administration	**14 952**	**3 458**	**23,1%**	**3 458**	**23,1%**	**267**	**13,1%**	**1 196,6%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	14 952	3 458	23,1%	3 458	23,1%	267	13,1%	1 196,6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**22 952**	**9 414**	**41,0%**	**9 414**	**41,0%**	**19 081**	**58,0%**	**(50,7%)**
Community and Social Services	22 552	9 279	41,1%	9 279	41,1%	17 154	63,5%	(45,9%)
Sport And Recreation	-	-	-	-	-	1 926	32,8%	(100,0%)
Public Safety	400	135	33,8%	135	33,8%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 725**	**5 095**	**47,5%**	**5 095**	**47,5%**	**1 193**	**22,5%**	**327,1%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	10 725	5 095	47,5%	5 095	47,5%	1 193	22,5%	327,1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**3 700**	**1 630**	**44,1%**	**1 630**	**44,1%**	**8 896**	**252,7%**	**(81,7%)**
Energy sources	3 700	1 630	44,1%	1 630	44,1%	8 896	252,7%	(81,7%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**575 164**	**(36 979)**	**(6,4%)**	**(36 979)**	**(6,4%)**	**306 904**	**57,9%**	**(112,0%)**
Property rates	132 511	(23 025)	(17,4%)	(23 025)	(17,4%)	33 378	30,1%	(169,0%)
Service charges	126 242	(17 400)	(13,8%)	(17 400)	(13,8%)	16 555	13,4%	(205,1%)
Other revenue	46 943	(1 488)	(3,2%)	(1 488)	(3,2%)	1 044	3,4%	(242,5%)
Transfers and Subsidies - Operational	222 682	13 990	6,3%	13 990	6,3%	198 444	86,6%	(93,0%)
Transfers and Subsidies - Capital	44 593	(7 000)	(15,7%)	(7 000)	(15,7%)	56 295	157,3%	(112,4%)
Interest	2 192	(2 056)	(93,8%)	(2 056)	(93,8%)	1 188	-	(273,1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(503 148)**	**8 525**	**(1,7%)**	**8 525**	**(1,7%)**	**(10 672)**	**2,2%**	**(179,9%)**
Suppliers and employees	(503 148)	8 525	(1,7%)	8 525	(1,7%)	(10 672)	2,2%	(179,9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**72 016**	**(28 454)**	**(39,5%)**	**(28 454)**	**(39,5%)**	**296 232**	**584,7%**	**(109,6%)**
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	**(60 178)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(60 178)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(60 178)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**11 837**	**(28 454)**	**(240,4%)**	**(28 454)**	**(240,4%)**	**296 232**	**(18 287,4%)**	**(109,6%)**
Cash/cash equivalents at the year begin:	4 872	4 195	86,1%	4 195	86,1%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**16 709**	**(24 271)**	**(145,3%)**	**(24 271)**	**(145,3%)**	**296 232**	**4 270,5%**	**(108,2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 086	32,0%	(70)	(,3%)	1 865	7,4%	15 364	60,9%	25 245	9,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 090	10,9%	(270)	(,1%)	9 715	4,6%	179 351	84,6%	211 885	77,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 885	14,6%	(158)	(1,2%)	696	5,4%	10 469	81,2%	12 892	4,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	147	19,4%	(3)	(,4%)	61	8,0%	554	72,9%	759	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	685	3,2%	7	-	346	1,6%	20 272	95,1%	21 310	7,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	1 850,1%	-	-	-	-	(7)	(1 750,1%)	0	-	-	-	-	-
Total By Income Source	**33 901**	**12,5%**	**(494)**	**(,2%)**	**12 682**	**4,7%**	**226 002**	**83,1%**	**272 091**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 316	16,1%	(187)	(,2%)	6 606	5,8%	89 003	78,3%	113 738	41,8%	-	-	-	-
Commercial	4 578	16,4%	(128)	(,5%)	673	2,4%	22 727	81,6%	27 849	10,2%	-	-	-	-
Households	5 573	11,7%	(115)	(,2%)	2 682	5,6%	39 411	82,9%	47 551	17,5%	-	-	-	-
Other	5 434	6,6%	(64)	(,1%)	2 721	3,3%	74 861	90,2%	82 952	30,5%	-	-	-	-
Total By Customer Group	**33 901**	**12,5%**	**(494)**	**(,2%)**	**12 682**	**4,7%**	**226 002**	**83,1%**	**272 091**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	15 921	4,3%	25 232	6,9%	23 537	6,4%	302 269	82,4%	366 959	100,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(276)	100,0%	-	-	-	-	-	-	(276)	(,1%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 645**	**4,3%**	**25 232**	**6,9%**	**23 537**	**6,4%**	**302 269**	**82,4%**	**366 683**	**100,0%**

Contact Details

Municipal Manager	Mr Sandile Martin. Khomo	035 874 5807
Chief Financial Officer	Mr Jabulani Henry	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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**815 238**	**322 756**	**39,6%**	**322 756**	**39,6%**	**302 008**	**34,9%**	**6,9%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	63 954	12 613	19,7%	12 613	19,7%	14 681	21,5%	(14,1%)
Service charges - Waste Water Management	18 494	4 034	21,8%	4 034	21,8%	4 629	26,1%	(12,8%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	800	340	42,4%	340	42,4%	0	-	539 131,7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	858	159	18,6%	159	18,6%	204	24,9%	(22,0%)
Interest earned from Current and Non Current Assets	8 000	1 134	14,2%	1 134	14,2%	1 291	17,2%	(12,1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	504	115	22,8%	115	22,8%	125	24,8%	(8,1%)
Licence and permits	295	59	20,1%	59	20,1%	43	24,2%	39,0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 344	23	1,7%	23	1,7%	89	15,7%	(73,8%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	605	125	20,7%	125	20,7%	195	13,3%	(36,0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	720 384	304 152	42,2%	304 152	42,2%	280 748	36,6%	8,3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	3	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**553 766**	**206 582**	**37,3%**	**206 582**	**37,3%**	**168 955**	**22,0%**	**22,3%**
Employee related costs	302 013	91 202	30,2%	91 202	30,2%	82 435	26,6%	10,6%
Remuneration of councillors	11 640	2 564	22,0%	2 564	22,0%	2 466	26,1%	4,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	10 250	(3 157)	(30,8%)	(3 157)	(30,8%)	428	1,7%	(838,0%)
Debt impairment	4 000	-	-	-	-	-	-	-
Depreciation and amortisation	95 000	23 750	25,0%	23 750	25,0%	20 000	21,9%	18,7%
Interest	7 575	2 720	35,9%	2 720	35,9%	1 979	28,2%	37,4%
Contracted services	87 677	46 557	53,1%	46 557	53,1%	23 285	11,5%	99,9%
Transfers and subsidies	-	-	-	-	-	70	3,3%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	35 611	42 944	120,6%	42 944	120,6%	38 293	33,9%	12,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**261 472**	**116 174**	**-**	**116 174**	**-**	**133 052**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	916 219	142 849	15,6%	142 849	15,6%	242 019	42,0%	(41,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 177 691**	**259 023**		**259 023**		**375 071**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 177 691**	**259 023**		**259 023**		**375 071**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 177 691**	**259 023**		**259 023**		**375 071**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 177 691**	**259 023**		**259 023**		**375 071**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**742 790**	**121 102**	**16,3%**	**121 102**	**16,3%**	**216 644**	**43,3%**	**(44,1%)**
National Government	742 790	121 102	16,3%	121 102	16,3%	216 592	43,7%	(44,1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**742 790**	**121 102**	**16,3%**	**121 102**	**16,3%**	**216 592**	**43,7%**	**(44,1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	52	1,2%	(100,0%)
Capital Expenditure Functional	**742 877**	**121 102**	**16,3%**	**121 102**	**16,3%**	**216 644**	**43,3%**	**(44,1%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**52**	**1,2%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	52	1,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**87**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	87	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 410**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	2 410	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**740 380**	**121 102**	**16,4%**	**121 102**	**16,4%**	**216 592**	**43,9%**	**(44,1%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	740 380	121 102	16,4%	121 102	16,4%	216 592	43,9%	(44,1%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 953 374**	**1 009 198**	**51,7%**	**1 009 198**	**51,7%**	**1 073 671**	**70,0%**	**(6,0%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	58 477	10 097	17,3%	10 097	17,3%	8 616	14,2%	17,2%
Other revenue	249 778	248 029	99,3%	248 029	99,3%	496 719	407,5%	(50,1%)
Transfers and Subsidies - Operational	720 384	313 182	43,5%	313 182	43,5%	283 430	36,9%	10,5%
Transfers and Subsidies - Capital	916 219	436 700	47,7%	436 700	47,7%	283 571	49,2%	54,0%
Interest	8 516	1 189	14,0%	1 189	14,0%	1 335	16,7%	(10,9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(578 653)**	**(503 277)**	**87,0%**	**(503 277)**	**87,0%**	**(448 584)**	**56,6%**	**12,2%**
Suppliers and employees	(578 653)	(503 277)	87,0%	(503 277)	87,0%	(448 584)	56,8%	12,2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 374 721**	**505 921**	**36,8%**	**505 921**	**36,8%**	**625 087**	**84,1%**	**(19,1%)**
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	**(854 309)**	**(121 102)**	**14,2%**	**(121 102)**	**14,2%**	**(216 644)**	**43,3%**	**(44,1%)**
Capital assets	(854 309)	(121 102)	14,2%	(121 102)	14,2%	(216 644)	43,3%	(44,1%)
Net Cash from/(used) Investing Activities	**(854 309)**	**(121 102)**	**14,2%**	**(121 102)**	**14,2%**	**(216 644)**	**43,3%**	**(44,1%)**
Cash Flow from Financing Activities								
Receipts	**-**	**(4)**	**-**	**(4)**	**-**	**(12)**	**(361,9%)**	**(63,2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(4)	-	(4)	-	(12)	(361,9%)	(63,2%)
Payments	**(17 712)**	**(253)**	**1,4%**	**(253)**	**1,4%**	**(277)**	**1,5%**	**(8,7%)**
Repayment of borrowing	(17 712)	(253)	1,4%	(253)	1,4%	(277)	1,5%	(8,7%)
Net Cash from/(used) Financing Activities	**(17 712)**	**(257)**	**1,5%**	**(257)**	**1,5%**	**(289)**	**1,6%**	**(10,9%)**
Net Increase/(Decrease) in cash held	**502 700**	**384 561**	**76,5%**	**384 561**	**76,5%**	**408 154**	**182,0%**	**(5,8%)**
Cash/cash equivalents at the year begin:	(11 176)	20 433	(182,8%)	20 433	(182,8%)	57 071	29,6%	(64,2%)
Cash/cash equivalents at the year end:	491 525	407 664	82,9%	407 664	82,9%	465 225	111,6%	(12,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 000	2,7%	5 330	2,4%	4 292	1,9%	204 553	92,9%	220 176	77,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 486	2,7%	1 312	2,3%	1 047	1,9%	52 001	93,1%	55 845	19,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	4,2%	12	2,8%	11	2,6%	394	90,4%	436	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	59	3,0%	57	2,9%	55	2,8%	1 792	91,3%	1 963	,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	,4%	64	1,5%	121	2,8%	4 123	95,4%	4 323	1,5%	-	-	-	-
Total By Income Source	**7 579**	**2,7%**	**6 775**	**2,4%**	**5 527**	**2,0%**	**262 863**	**93,0%**	**282 743**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 600	6,1%	1 962	4,6%	1 547	3,6%	36 394	85,6%	42 503	15,0%	-	-	-	-
Commercial	1 108	5,5%	912	4,5%	544	2,7%	17 553	87,3%	20 117	7,1%	-	-	-	-
Households	3 871	1,8%	3 901	1,8%	3 435	1,6%	208 916	94,9%	220 124	77,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 579**	**2,7%**	**6 775**	**2,4%**	**5 527**	**2,0%**	**262 863**	**93,0%**	**282 743**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 531	100,0%	-	-	-	-	-	-	4 531	5,1%
Bulk Water	-	-	-	-	-	-	14 700	100,0%	14 700	16,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	571	1,1%	10 081	19,7%	10 395	20,3%	30 245	59,0%	51 292	57,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	511	2,7%	-	-	1 321	7,0%	17 140	90,3%	18 972	21,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 613**	**6,3%**	**10 081**	**11,3%**	**11 716**	**13,1%**	**62 085**	**69,4%**	**89 495**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**308 505**	**115 650**	**37,5%**	**115 650**	**37,5%**	**115 723**	**37,9%**	**(,1%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	40	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	491	117	23,9%	117	23,9%	117	28,8%	-
Sale of Goods and Rendering of Services	12 457	1 126	9,0%	1 126	9,0%	13	14,9%	8 381,1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 957	3 213	24,8%	3 213	24,8%	3 221	61,9%	(,2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	486	106	21,9%	106	21,9%	104	25,5%	2,5%
Licence and permits	2 161	694	32,1%	694	32,1%	726	27,0%	(4,4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	606	177	29,2%	177	29,2%	122	40,7%	45,1%
Non-Exchange Revenue								
Property rates	27 842	6 674	24,0%	6 674	24,0%	6 523	21,7%	2,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 546	65	4,2%	65	4,2%	386	24,2%	(83,2%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	249 958	103 478	41,4%	103 478	41,4%	104 471	39,5%	(1,0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**304 385**	**54 041**	**17,8%**	**54 041**	**17,8%**	**62 590**	**21,5%**	**(13,7%)**
Employee related costs	119 614	22 354	18,7%	22 354	18,7%	21 226	20,7%	5,3%
Remuneration of councillors	17 363	3 833	22,1%	3 833	22,1%	3 727	22,2%	2,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 262	259	11,5%	259	11,5%	98	3,5%	165,4%
Debt impairment	9 460	-	-	-	-	-	-	-
Depreciation and amortisation	27 268	4 811	17,6%	4 811	17,6%	7 353	19,5%	(34,6%)
Interest	995	4	,4%	4	,4%	1	,1%	287,8%
Contracted services	65 422	9 245	14,1%	9 245	14,1%	12 738	18,6%	(27,4%)
Transfers and subsidies	16 838	4 601	27,3%	4 601	27,3%	2 406	20,3%	91,3%
Irrecoverable debts written off	-	-	-	-	-	137	9,6%	(100,0%)
Operational costs	45 162	8 936	19,8%	8 936	19,8%	12 334	30,4%	(27,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	2 570	-	(100,0%)
Surplus/(Deficit)	**4 120**	**61 609**	**-**	**61 609**	**-**	**53 133**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	44 096	8 481	19,2%	8 481	19,2%	12 266	31,3%	(30,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**48 216**	**70 090**		**70 090**		**65 399**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**48 216**	**70 090**		**70 090**		**65 399**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**48 216**	**70 090**		**70 090**		**65 399**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**48 216**	**70 090**		**70 090**		**65 399**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**39 593**	**5 898**	**14,9%**	**5 898**	**14,9%**	**6 448**	**15,5%**	**(8,5%)**
National Government	38 380	5 898	15,4%	5 898	15,4%	6 448	18,9%	(8,5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 380**	**5 898**	**15,4%**	**5 898**	**15,4%**	**6 448**	**18,9%**	**(8,5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 213	-	-	-	-	-	-	-
Capital Expenditure Functional	**39 593**	**5 898**	**14,9%**	**5 898**	**14,9%**	**6 448**	**15,5%**	**(8,5%)**
Municipal governance and administration	**474**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	474	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**4 043**	**202**	**5,0%**	**202**	**5,0%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	3 913	202	5,2%	202	5,2%	-	-	(100,0%)
Public Safety	130	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 901**	**5 697**	**16,3%**	**5 697**	**16,3%**	**6 448**	**18,3%**	**(11,7%)**
Planning and Development	435	-	-	-	-	-	-	-
Road Transport	34 467	5 697	16,5%	5 697	16,5%	6 448	18,3%	(11,7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**174**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	174	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**343 179**	**165 484**	**48,2%**	**165 484**	**48,2%**	**147 393**	**44,2%**	**12,3%**
Property rates	17 598	7 988	45,4%	7 988	45,4%	853	4,2%	836,9%
Service charges	412	92	22,3%	92	22,3%	162	52,9%	(43,4%)
Other revenue	18 158	122 641	675,4%	122 641	675,4%	118 090	3 150,2%	3,9%
Transfers and Subsidies - Operational	249 958	2 484	1,0%	2 484	1,0%	2 412	,9%	3,0%
Transfers and Subsidies - Capital	44 096	29 413	66,7%	29 413	66,7%	22 655	57,9%	29,8%
Interest	12 957	2 867	22,1%	2 867	22,1%	3 221	61,9%	(11,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(272 810)**	**(69 916)**	**25,6%**	**(69 916)**	**25,6%**	**(94 986)**	**37,6%**	**(26,4%)**
Suppliers and employees	(256 025)	(69 916)	27,3%	(69 916)	27,3%	(94 986)	39,5%	(26,4%)
Finance charges	(5)	-	-	-	-	-	-	-
Transfers and grants	(16 779)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**70 369**	**95 568**	**135,8%**	**95 568**	**135,8%**	**52 407**	**64,8%**	**82,4%**
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	**(45 381)**	**(4 785)**	**10,5%**	**(4 785)**	**10,5%**	**(6 174)**	**12,9%**	**(22,5%)**
Capital assets	(45 381)	(4 785)	10,5%	(4 785)	10,5%	(6 174)	12,9%	(22,5%)
Net Cash from/(used) Investing Activities	**(45 381)**	**(4 785)**	**10,5%**	**(4 785)**	**10,5%**	**(6 174)**	**12,9%**	**(22,5%)**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**24 987**	**90 784**	**363,3%**	**90 784**	**363,3%**	**46 233**	**139,7%**	**96,4%**
Cash/cash equivalents at the year begin:	203 497	15 191	7,5%	15 191	7,5%	(69)	-	(22 037,6%)
Cash/cash equivalents at the year end:	**228 485**	**86 622**	**37,9%**	**86 622**	**37,9%**	**145 108**	**58,6%**	**(40,3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 284	5,8%	(6)	-	1 779	2,4%	67 550	91,8%	73 607	87,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	78	50,0%	-	-	17	11,1%	61	38,9%	156	,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	5,9%	(1)	(,1%)	22	2,3%	897	91,9%	976	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	(0)	-	9 647	100,0%	9 647	11,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Total By Income Source	**4 420**	**5,2%**	**(7)**	**-**	**1 819**	**2,2%**	**78 155**	**92,6%**	**84 387**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 833	6,1%	-	-	1 212	2,6%	42 281	91,3%	46 326	54,9%	-	-	-	-
Commercial	1 308	3,7%	(6)	-	469	1,3%	34 040	95,1%	35 811	42,4%	-	-	-	-
Households	-	-	-	-	-	-	4	100,0%	4	-	-	-	-	-
Other	279	12,4%	(1)	(,1%)	137	6,1%	1 829	81,5%	2 245	2,7%	-	-	-	-
Total By Customer Group	**4 420**	**5,2%**	**(7)**	**-**	**1 819**	**2,2%**	**78 155**	**92,6%**	**84 387**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	(0)	100,0%	-	-	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12	3,3%	269	76,3%	6	1,7%	66	18,7%	352	31,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	774	99,0%	565	72,3%	(473)	(60,5%)	(84)	(10,8%)	782	69,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**786**	**69,3%**	**834**	**73,5%**	**(467)**	**(41,2%)**	**(19)**	**(1,6%)**	**1 135**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**340 292**	**128 214**	**37,7%**	**128 214**	**37,7%**	**129 308**	**37,7%**	**(,8%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 447	1 061	23,9%	1 061	23,9%	1 105	21,6%	(4,0%)
Sale of Goods and Rendering of Services	4 713	1 183	25,1%	1 183	25,1%	254	3,1%	365,1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 861	756	40,6%	756	40,6%	485	34,8%	56,1%
Interest earned from Current and Non Current Assets	1 770	990	55,9%	990	55,9%	1 252	33,9%	(20,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 783	941	24,9%	941	24,9%	817	21,5%	15,2%
Licence and permits	1 200	158	13,2%	158	13,2%	123	6,0%	29,0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	574	208	36,2%	208	36,2%	198	45,9%	5,3%
Non-Exchange Revenue								
Property rates	47 372	11 460	24,2%	11 460	24,2%	11 289	26,5%	1,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	797	232	29,1%	232	29,1%	143	15,8%	62,4%
Licences or permits	230	276	120,0%	276	120,0%	262	-	5,3%
Transfer and subsidies - Operational	271 405	110 061	40,6%	110 061	40,6%	112 759	41,4%	(2,4%)
Interest	2 140	888	41,5%	888	41,5%	621	24,8%	43,0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**326 146**	**83 619**	**25,6%**	**83 619**	**25,6%**	**88 337**	**26,7%**	**(5,3%)**
Employee related costs	182 002	44 079	24,2%	44 079	24,2%	40 090	26,2%	10,0%
Remuneration of councillors	22 686	4 846	21,4%	4 846	21,4%	4 648	25,0%	4,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	12 721	6 096	47,9%	6 096	47,9%	(968)	(36,9%)	(729,8%)
Depreciation and amortisation	39 415	9 803	24,9%	9 803	24,9%	9 643	31,4%	1,7%
Interest	-	221	-	221	-	-	-	(100,0%)
Contracted services	24 706	4 415	17,9%	4 415	17,9%	8 516	21,7%	(48,2%)
Transfers and subsidies	9 202	838	9,1%	838	9,1%	1 961	11,3%	(57,2%)
Irrecoverable debts written off	4 337	8	,2%	8	,2%	785	20,1%	(99,0%)
Operational costs	31 076	13 313	42,8%	13 313	42,8%	23 662	36,5%	(43,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**14 145**	**44 595**	**-**	**44 595**	**-**	**40 970**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	55 461	5 499	9,9%	5 499	9,9%	11 562	21,7%	(52,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**69 606**	**50 094**		**50 094**		**52 532**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**69 606**	**50 094**		**50 094**		**52 532**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**69 606**	**50 094**		**50 094**		**52 532**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**69 606**	**50 094**		**50 094**		**52 532**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**46 337**	**6 912**	**14,9%**	**6 912**	**14,9%**	**(109 785)**	**(148,2%)**	**(106,3%)**
National Government	44 248	5 274	11,9%	5 274	11,9%	(28 606)	(65,3%)	(118,4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 248**	**5 274**	**11,9%**	**5 274**	**11,9%**	**(28 606)**	**(65,3%)**	**(118,4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 089	1 638	78,4%	1 638	78,4%	(81 179)	(268,4%)	(102,0%)
Capital Expenditure Functional	**46 337**	**6 912**	**14,9%**	**6 912**	**14,9%**	**(231 581)**	**(309,7%)**	**(103,0%)**
Municipal governance and administration	**2 089**	**106**	**5,1%**	**106**	**5,1%**	**(32 156)**	**(134,9%)**	**(100,3%)**
Executive and Council	-	-	-	-	-	(35 523)	-	(100,0%)
Finance and administration	2 089	106	5,1%	106	5,1%	3 367	14,1%	(96,9%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**19 726**	**5 206**	**26,4%**	**5 206**	**26,4%**	**(179 794)**	**(1 107,1%)**	**(102,9%)**
Community and Social Services	16 439	1 559	9,5%	1 559	9,5%	(158 777)	(5 072,1%)	(101,0%)
Sport And Recreation	3 287	3 647	110,9%	3 647	110,9%	(20 964)	(162,8%)	(117,4%)
Public Safety	-	-	-	-	-	(52)	(22,3%)	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 759**	**1 600**	**7,0%**	**1 600**	**7,0%**	**(19 297)**	**(55,6%)**	**(108,3%)**
Planning and Development	1 174	-	-	-	-	(12 123)	(82,1%)	(100,0%)
Road Transport	21 585	1 600	7,4%	1 600	7,4%	(7 001)	(35,1%)	(122,8%)
Environmental Protection	-	-	-	-	-	(173)	-	(100,0%)
Trading Services	**1 764**	**-**	**-**	**-**	**-**	**(334)**	**-**	**(100,0%)**
Energy sources	-	-	-	-	-	(334)	-	(100,0%)
Water Management	1 764	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**393 070**	**165 787**	**42,2%**	**165 787**	**42,2%**	**(406 251)**	**(105,4%)**	**(140,8%)**
Property rates	37 235	-	-	-	-	(25 774)	(85,9%)	(100,0%)
Service charges	2 500	-	-	-	-	(2 371)	(94,8%)	(100,0%)
Other revenue	24 499	36	,1%	36	,1%	(10 309)	(43,4%)	(100,3%)
Transfers and Subsidies - Operational	271 605	165 751	61,0%	165 751	61,0%	(276 733)	(101,7%)	(159,9%)
Transfers and Subsidies - Capital	55 461	-	-	-	-	(90 763)	(170,6%)	(100,0%)
Interest	1 770	1	-	1	-	(301)	(8,1%)	(100,2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(274 312)**	**(34 067)**	**12,4%**	**(34 067)**	**12,4%**	**679 063**	**(223,1%)**	**(105,0%)**
Suppliers and employees	(273 159)	(34 067)	12,5%	(34 067)	12,5%	679 063	(223,9%)	(105,0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1 152)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**118 758**	**131 720**	**110,9%**	**131 720**	**110,9%**	**272 812**	**337,0%**	**(51,7%)**
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	**(53 288)**	-	-	-	-	-	-	-
Capital assets	(53 288)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(53 288)**	-	-	-	-	-	-	-
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	**65 471**	**131 720**	**201,2%**	**131 720**	**201,2%**	**272 812**	**1 733,7%**	**(51,7%)**
Cash/cash equivalents at the year begin:	1 768	1 098	62,1%	1 098	62,1%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**67 239**	**132 819**	**197,5%**	**132 819**	**197,5%**	**183 024**	**353,6%**	**(27,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 757	8,7%	(7)	-	2 133	2,8%	68 563	88,5%	77 447	52,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	719	3,8%	(4)	-	241	1,3%	18 087	95,0%	19 042	12,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	102	26,1%	(1)	(,3%)	56	14,3%	234	59,9%	390	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	641	100,0%	641	,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	837	1,6%	6	-	399	,8%	49 755	97,6%	50 997	34,3%	-	-	-	-
Total By Income Source	**8 414**	**5,7%**	**(7)**	-	**2 829**	**1,9%**	**137 279**	**92,4%**	**148 516**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 099	8,2%	(13)	-	1 612	3,2%	44 460	88,6%	50 158	33,8%	-	-	-	-
Commercial	2 559	9,2%	3	-	404	1,5%	24 732	89,3%	27 698	18,6%	-	-	-	-
Households	1 076	1,7%	(2)	-	531	,9%	60 141	97,4%	61 746	41,6%	-	-	-	-
Other	681	7,6%	6	,1%	282	3,2%	7 947	89,1%	8 915	6,0%	-	-	-	-
Total By Customer Group	**8 414**	**5,7%**	**(7)**	-	**2 829**	**1,9%**	**137 279**	**92,4%**	**148 516**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 783	47,8%	155	2,7%	194	3,3%	2 696	46,3%	5 828	25,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 018	23,2%	-	-	-	-	13 267	76,8%	17 285	74,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 801**	**29,4%**	**155**	**,7%**	**194**	**,8%**	**15 963**	**69,1%**	**23 113**	**100,0%**

Contact Details

Municipal Manager	Mrs Nomthandazo pamela Ngcobo	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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**363 474**	**147 229**	**40,5%**	**147 229**	**40,5%**	**147 874**	**41,9%**	**(,4%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 954	1 500	21,6%	1 500	21,6%	1 424	20,7%	5,4%
Sale of Goods and Rendering of Services	514	110	21,3%	110	21,3%	80	10,1%	36,6%
Agency services	600	126	21,1%	126	21,1%	139	17,2%	(9,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 521	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 000	644	32,2%	644	32,2%	840	32,0%	(23,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	569	27	4,7%	27	4,7%	43	27,5%	(38,1%)
Licence and permits	3 125	798	25,5%	798	25,5%	822	24,3%	(2,9%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	500	-	(100,0%)
Non-Exchange Revenue								
Property rates	62 900	31 307	49,8%	31 307	49,8%	24 653	44,8%	27,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	403	20,2%	403	20,2%	335	18,7%	20,5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	258 354	105 339	40,8%	105 339	40,8%	111 903	43,6%	(5,9%)
Interest	23 939	6 975	29,1%	6 975	29,1%	7 136	32,4%	(2,3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**330 565**	**84 586**	**25,6%**	**84 586**	**25,6%**	**49 659**	**16,1%**	**70,3%**
Employee related costs	144 925	35 899	24,8%	35 899	24,8%	33 333	24,9%	7,7%
Remuneration of councillors	19 232	4 437	23,1%	4 437	23,1%	4 363	22,2%	1,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	63	-	63	-	-	-	(100,0%)
Debt impairment	7 898	-	-	-	-	-	-	-
Depreciation and amortisation	33 198	8 800	26,5%	8 800	26,5%	8 645	27,6%	1,8%
Interest	1 200	29	2,5%	29	2,5%	-	-	(100,0%)
Contracted services	77 513	21 867	28,2%	21 867	28,2%	134	,2%	16 165,1%
Transfers and subsidies	725	-	-	-	-	-	-	-
Irrecoverable debts written off	4 720	420	8,9%	420	8,9%	1 140	44,8%	(63,2%)
Operational costs	41 155	13 070	31,8%	13 070	31,8%	2 044	4,5%	539,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**32 909**	**62 644**	**-**	**62 644**	**-**	**98 215**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	37 478	7 234	19,3%	7 234	19,3%	11 553	32,6%	(37,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 387**	**69 878**		**69 878**		**109 768**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**70 387**	**69 878**		**69 878**		**109 768**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 387**	**69 878**		**69 878**		**109 768**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 387**	**69 878**		**69 878**		**109 768**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**47 503**	**(156 900)**	**(330,3%)**	**(156 900)**	**(330,3%)**	**2 160**	**3,9%**	**(7 364,5%)**
National Government	32 590	(74 820)	(229,6%)	(74 820)	(229,6%)	-	-	(100,0%)
Provincial Government	261	(2 212)	(848,0%)	(2 212)	(848,0%)	2 160	-	(202,4%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 851**	**(77 032)**	**(234,5%)**	**(77 032)**	**(234,5%)**	**2 160**	**7,0%**	**(3 666,6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14 652	(79 868)	(545,1%)	(79 868)	(545,1%)	-	-	(100,0%)
Capital Expenditure Functional	**45 874**	**(156 900)**	**(342,0%)**	**(156 900)**	**(342,0%)**	**2 160**	**3,9%**	**(7 364,5%)**
Municipal governance and administration	**5 957**	**(36 666)**	**(615,6%)**	**(36 666)**	**(615,6%)**	**-**	**-**	**(100,0%)**
Executive and Council	391	(778)	(198,8%)	(778)	(198,8%)	-	-	(100,0%)
Finance and administration	5 565	(35 888)	(644,9%)	(35 888)	(644,9%)	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**4 391**	**(12 085)**	**(275,2%)**	**(12 085)**	**(275,2%)**	**-**	**-**	**(100,0%)**
Community and Social Services	1 435	(533)	(37,2%)	(533)	(37,2%)	-	-	(100,0%)
Sport And Recreation	435	(11 486)	(2 641,8%)	(11 486)	(2 641,8%)	-	-	(100,0%)
Public Safety	2 522	(66)	(2,6%)	(66)	(2,6%)	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 743**	**(33 136)**	**(104,4%)**	**(33 136)**	**(104,4%)**	**2 160**	**7,1%**	**(1 634,2%)**
Planning and Development	783	(1 590)	(203,2%)	(1 590)	(203,2%)	2 160	91,1%	(173,6%)
Road Transport	30 961	(31 546)	(101,9%)	(31 546)	(101,9%)	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**3 783**	**(75 013)**	**(1 983,1%)**	**(75 013)**	**(1 983,1%)**	**-**	**-**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	(792)	-	(792)	-	-	-	(100,0%)
Waste Water Management	-	(58 681)	-	(58 681)	-	-	-	(100,0%)
Waste Management	3 783	(15 540)	(410,8%)	(15 540)	(410,8%)	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**380 595**	**(331 011)**	**(87,0%)**	**(331 011)**	**(87,0%)**	**25**	**-**	**(1 310 359,6%)**
Property rates	50 320	-	-	-	-	-	-	-
Service charges	5 563	-	-	-	-	-	-	-
Other revenue	27 141	42	,2%	42	,2%	25	,1%	64,5%
Transfers and Subsidies - Operational	255 243	(331 052)	(129,7%)	(331 052)	(129,7%)	-	-	(100,0%)
Transfers and Subsidies - Capital	40 328	-	-	-	-	-	-	-
Interest	2 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(299 269)**	**83 468**	**(27,9%)**	**83 468**	**(27,9%)**	**28 477**	**(10,3%)**	**193,1%**
Suppliers and employees	(298 544)	83 468	(28,0%)	83 468	(28,0%)	28 477	(10,3%)	193,1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(725)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**81 326**	**(247 543)**	**(304,4%)**	**(247 543)**	**(304,4%)**	**28 503**	**27,9%**	**(968,5%)**
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	**(51 055)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(51 055)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(51 055)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**(299)**	**-**	**(299)**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(299)	-	(299)	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(299)**	**-**	**(299)**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**30 271**	**(247 842)**	**(818,7%)**	**(247 842)**	**(818,7%)**	**28 503**	**72,8%**	**(969,5%)**
Cash/cash equivalents at the year begin:	2 122	15 306	721,2%	15 306	721,2%	934	130,6%	1 539,3%
Cash/cash equivalents at the year end:	**32 393**	**(243 790)**	**(752,6%)**	**(243 790)**	**(752,6%)**	**28 687**	**72,0%**	**(949,8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 461	4,9%	(2 431)	(1,4%)	19 713	11,5%	145 965	85,0%	171 708	54,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 544	5,5%	(682)	(2,4%)	481	1,7%	26 551	95,2%	27 895	8,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	(,1%)	-	-	(0)	5,6%	(8)	94,5%	(9)	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 908	5,9%	-	-	69	,1%	110 684	94,1%	117 662	37,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12)	,3%	(1)	-	(1)	-	(3 718)	99,6%	(3 732)	(1,2%)	-	-	-	-
Total By Income Source	**16 902**	**5,4%**	**(3 114)**	**(1,0%)**	**20 262**	**6,5%**	**279 474**	**89,1%**	**313 524**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 587	3,2%	(23)	-	11 875	23,8%	36 545	73,1%	49 984	15,9%	-	-	-	-
Commercial	4 026	9,7%	(668)	(1,6%)	1 598	3,8%	36 710	88,1%	41 666	13,3%	-	-	-	-
Households	8 202	4,8%	(1 145)	(,7%)	2 510	1,5%	160 251	94,4%	169 819	54,2%	-	-	-	-
Other	3 087	5,9%	(1 277)	(2,5%)	4 278	8,2%	45 968	88,3%	52 056	16,6%	-	-	-	-
Total By Customer Group	**16 902**	**5,4%**	**(3 114)**	**(1,0%)**	**20 262**	**6,5%**	**279 474**	**89,1%**	**313 524**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1	-	(711)	(11,0%)	(2 385)	(37,1%)	9 527	148,1%	6 432	25,8%
Auditor-General	981	100,0%	-	-	-	-	-	-	981	3,9%
Other	2 193	12,5%	(4 734)	(27,0%)	(11 753)	(67,1%)	31 815	181,6%	17 522	70,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 176**	**12,7%**	**(5 445)**	**(21,8%)**	**(14 138)**	**(56,7%)**	**41 342**	**165,8%**	**24 935**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**220 357**	**212 749**	**96,5%**	**212 749**	**96,5%**	**88 747**	**41,9%**	**139,7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 966	1 143	58,1%	1 143	58,1%	563	28,6%	103,1%
Sale of Goods and Rendering of Services	230	64	28,0%	64	28,0%	3 129	39,4%	(97,9%)
Agency services	-	39	-	39	-	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	8 000	2 675	33,4%	2 675	33,4%	2 790	62,0%	(4,1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	766	82	10,8%	82	10,8%	58	11,7%	42,7%
Licence and permits	2 500	708	28,3%	708	28,3%	332	21,3%	113,1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	22	-	22	-	19	-	16,6%
Non-Exchange Revenue								
Property rates	41 638	36 691	88,1%	36 691	88,1%	14 677	47,9%	150,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	800	740	92,5%	740	92,5%	23	5,4%	3 187,5%
Licences or permits	-	0	-	0	-	3	-	(98,3%)
Transfer and subsidies - Operational	164 456	170 527	103,7%	170 527	103,7%	67 155	40,8%	153,9%
Interest	-	58	-	58	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**231 434**	**75 283**	**32,5%**	**75 283**	**32,5%**	**47 125**	**19,9%**	**59,8%**
Employee related costs	102 150	34 979	34,2%	34 979	34,2%	20 944	21,5%	67,0%
Remuneration of councillors	11 500	4 191	36,4%	4 191	36,4%	2 256	19,2%	85,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	16 481	-	-	-	-	-	-	-
Depreciation and amortisation	18 475	2 933	15,9%	2 933	15,9%	-	-	(100,0%)
Interest	1 300	-	-	-	-	-	-	-
Contracted services	36 014	15 893	44,1%	15 893	44,1%	11 695	24,0%	35,9%
Transfers and subsidies	4 057	1 928	47,5%	1 928	47,5%	615	23,4%	213,5%
Irrecoverable debts written off	-	-	-	-	-	165	-	(100,0%)
Operational costs	41 458	15 358	37,0%	15 358	37,0%	11 449	26,8%	34,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11 078)**	**137 467**	**-**	**137 467**	**-**	**41 622**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	24 302	12 864	52,9%	12 864	52,9%	6 130	25,1%	109,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 224**	**150 331**		**150 331**		**47 752**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**13 224**	**150 331**		**150 331**		**47 752**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 224**	**150 331**		**150 331**		**47 752**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 224**	**150 331**		**150 331**		**47 752**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**35 363**	**16 771**	**47,4%**	**16 771**	**47,4%**	**5 461**	**18,2%**	**207,1%**
National Government	21 132	15 921	75,3%	15 921	75,3%	5 290	26,2%	201,0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 132**	**15 921**	**75,3%**	**15 921**	**75,3%**	**5 290**	**26,2%**	**201,0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14 230	851	6,0%	851	6,0%	172	1,8%	395,2%
Capital Expenditure Functional	**35 363**	**16 771**	**47,4%**	**16 771**	**47,4%**	**5 461**	**18,2%**	**207,1%**
Municipal governance and administration	**8 313**	**851**	**10,2%**	**851**	**10,2%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	8 313	851	10,2%	851	10,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**4 655**	**3 033**	**65,1%**	**3 033**	**65,1%**	**2 088**	**29,1%**	**45,3%**
Community and Social Services	4 655	2 357	50,6%	2 357	50,6%	168	3,8%	1 305,9%
Sport And Recreation	-	370	-	370	-	1 423	51,3%	(74,0%)
Public Safety	-	306	-	306	-	497	-	(38,3%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 394**	**12 888**	**57,5%**	**12 888**	**57,5%**	**3 374**	**25,4%**	**282,0%**
Planning and Development	7 657	4 750	62,0%	4 750	62,0%	3 061	24,3%	55,1%
Road Transport	14 738	8 138	55,2%	8 138	55,2%	312	44,9%	2 507,2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**228 256**	**205 879**	**90,2%**	**205 879**	**90,2%**	**61 095**	**26,9%**	**237,0%**
Property rates	27 065	-	-	-	-	-	-	-
Service charges	786	-	-	-	-	-	-	-
Other revenue	3 646	25	,7%	25	,7%	-	-	(100,0%)
Transfers and Subsidies - Operational	164 456	140 798	85,6%	140 798	85,6%	1 039	,6%	13 451,3%
Transfers and Subsidies - Capital	24 302	65 000	267,5%	65 000	267,5%	60 000	245,5%	8,3%
Interest	8 000	56	,7%	56	,7%	56	1,2%	1,1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(205 831)**	**(80 531)**	**39,1%**	**(80 531)**	**39,1%**	**(47 476)**	**22,1%**	**69,6%**
Suppliers and employees	(201 162)	(80 531)	40,0%	(80 531)	40,0%	(47 476)	22,4%	69,6%
Finance charges	(300)	-	-	-	-	-	-	-
Transfers and grants	(4 370)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**22 425**	**125 348**	**559,0%**	**125 348**	**559,0%**	**13 618**	**113,9%**	**820,4%**
Cash Flow from Investing Activities								
Receipts	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(40 667)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(40 667)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(38 667)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(16 242)**	**125 348**	**(771,7%)**	**125 348**	**(771,7%)**	**13 618**	**(68,0%)**	**820,4%**
Cash/cash equivalents at the year begin:	69 093	(357)	(,5%)	(357)	(,5%)	88 180	135,0%	(100,4%)
Cash/cash equivalents at the year end:	52 851	219 828	415,9%	219 828	415,9%	101 798	224,8%	115,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 695	9,8%	(161)	(,3%)	527	1,1%	42 685	89,4%	47 745	65,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	382	1,9%	(11)	(,1%)	166	,8%	19 353	97,3%	19 889	27,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	16,1%	-	-	-	-	90	83,9%	108	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 737	100,0%	5 737	7,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(54)	100,0%	(54)	(,1%)	-	-	-	-
Total By Income Source	**5 094**	**6,9%**	**(172)**	**(,2%)**	**693**	**,9%**	**67 812**	**92,4%**	**73 426**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 170	15,5%	(78)	(,4%)	(321)	(1,6%)	17 669	86,4%	20 440	27,8%	-	-	-	-
Commercial	719	4,0%	(14)	(,1%)	361	2,0%	16 946	94,1%	18 012	24,5%	-	-	-	-
Households	575	1,8%	(84)	(,3%)	396	1,2%	30 826	97,2%	31 712	43,2%	-	-	-	-
Other	630	19,3%	3	,1%	256	7,9%	2 371	72,7%	3 261	4,4%	-	-	-	-
Total By Customer Group	**5 094**	**6,9%**	**(172)**	**(,2%)**	**693**	**,9%**	**67 812**	**92,4%**	**73 426**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 878	78,6%	977	26,7%	(0)	-	(191)	(5,2%)	3 664	106,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	34	(14,6%)	-	-	-	-	(269)	114,6%	(235)	(6,8%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 913**	**84,9%**	**977**	**28,5%**	**(0)**	**-**	**(460)**	**(13,4%)**	**3 429**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**826 226**	**20 923**	**2,5%**	**20 923**	**2,5%**	**287 788**	**39,3%**	**(92,7%)**
Exchange Revenue								
Service charges - Electricity	13 365	2 357	17,6%	2 357	17,6%	1 233	19,1%	91,2%
Service charges - Water	68 957	7 048	10,2%	7 048	10,2%	13 469	25,9%	(47,7%)
Service charges - Waste Water Management	503	39	7,8%	39	7,8%	143	29,7%	(72,4%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 271	3 531	19,3%	3 531	19,3%	4 081	37,0%	(13,5%)
Interest earned from Current and Non Current Assets	19 659	3 480	17,7%	3 480	17,7%	6 038	33,8%	(42,4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	48	13,8%	48	13,8%	55	16,4%	(12,3%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	24 616	795	3,2%	795	3,2%	255	155,9%	212,3%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22	6	27,3%	6	27,3%	10	-	(40,0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	680 484	3 393	,5%	3 393	,5%	262 505	40,7%	(98,7%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	226	-	226	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**810 131**	**217 054**	**26,8%**	**217 054**	**26,8%**	**206 110**	**28,2%**	**5,3%**
Employee related costs	277 343	45 942	16,6%	45 942	16,6%	63 557	25,8%	(27,7%)
Remuneration of councillors	14 502	2 802	19,3%	2 802	19,3%	3 759	31,0%	(25,5%)
Bulk purchases - electricity	27 154	5 179	19,1%	5 179	19,1%	7 706	29,6%	(32,8%)
Inventory consumed	113 875	35 103	30,8%	35 103	30,8%	2 399	2,2%	1 363,4%
Debt impairment	12 565	-	-	-	-	-	-	-
Depreciation and amortisation	61 892	34 334	55,5%	34 334	55,5%	33 027	55,7%	4,0%
Interest	3	15	539,2%	15	539,2%	0	-	3 163,0%
Contracted services	159 982	50 209	31,4%	50 209	31,4%	43 815	36,7%	14,6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	595	-	(100,0%)
Operational costs	142 816	43 471	30,4%	43 471	30,4%	51 253	36,1%	(15,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 095**	**(196 131)**	**-**	**(196 131)**	**-**	**81 677**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	242 879	19 020	7,8%	19 020	7,8%	138 696	57,8%	(86,3%)
Transfers and subsidies - capital (in-kind)	235 331	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**494 305**	**(177 111)**		**(177 111)**		**220 373**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**494 305**	**(177 111)**		**(177 111)**		**220 373**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**494 305**	**(177 111)**		**(177 111)**		**220 373**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21 620	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**515 925**	**(177 111)**		**(177 111)**		**220 373**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**235 745**	**(3 232 566)**	**(1 371,2%)**	**(3 232 566)**	**(1 371,2%)**	**47 327**	**22,0%**	**(6 930,3%)**
National Government	211 199	(3 186 236)	(1 508,6%)	(3 186 236)	(1 508,6%)	45 682	21,9%	(7 074,8%)
Provincial Government	1 140	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**212 339**	**(3 186 236)**	**(1 500,5%)**	**(3 186 236)**	**(1 500,5%)**	**45 682**	**21,9%**	**(7 074,8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	23 406	(46 330)	(197,9%)	(46 330)	(197,9%)	1 644	27,4%	(2 917,4%)
Capital Expenditure Functional	**235 745**	**(3 232 566)**	**(1 371,2%)**	**(3 232 566)**	**(1 371,2%)**	**47 327**	**22,0%**	**(6 930,3%)**
Municipal governance and administration	**6 910**	**(123 022)**	**(1 780,3%)**	**(123 022)**	**(1 780,3%)**	**1 644**	**27,4%**	**(7 581,3%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 910	(123 022)	(1 780,3%)	(123 022)	(1 780,3%)	1 644	27,4%	(7 581,3%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**(25 885)**	**-**	**(25 885)**	**-**	**-**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	(25 885)	-	(25 885)	-	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**228 835**	**(3 083 659)**	**(1 347,5%)**	**(3 083 659)**	**(1 347,5%)**	**45 682**	**21,9%**	**(6 850,2%)**
Energy sources	-	(18 322)	-	(18 322)	-	-	-	(100,0%)
Water Management	86 178	(2 855 807)	(3 313,8%)	(2 855 807)	(3 313,8%)	36 769	58,1%	(7 867,0%)
Waste Water Management	142 657	(209 530)	(146,9%)	(209 530)	(146,9%)	8 914	6,1%	(2 450,7%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**976 871**	**(2 315 722)**	**(237,1%)**	**(2 315 722)**	**(237,1%)**	**361 299**	**38,9%**	**(740,9%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	33 437	(66 198)	(198,0%)	(66 198)	(198,0%)	4 457	16,8%	(1 585,2%)
Other revenue	413	(172 076)	(41 698,8%)	(172 076)	(41 698,8%)	9 522	1 413,7%	(1 907,2%)
Transfers and Subsidies - Operational	680 484	(1 731 374)	(254,4%)	(1 731 374)	(254,4%)	371 489	57,7%	(566,1%)
Transfers and Subsidies - Capital	242 879	(340 513)	(140,2%)	(340 513)	(140,2%)	(29 007)	(12,1%)	1 073,9%
Interest	19 659	(5 561)	(28,3%)	(5 561)	(28,3%)	4 838	27,1%	(215,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(834 129)**	**1 954 033**	**(234,3%)**	**1 954 033**	**(234,3%)**	**(194 814)**	**25,7%**	**(1 103,0%)**
Suppliers and employees	(834 127)	1 954 033	(234,3%)	1 954 033	(234,3%)	(194 814)	25,7%	(1 103,0%)
Finance charges	(3)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**142 741**	**(361 689)**	**(253,4%)**	**(361 689)**	**(253,4%)**	**166 485**	**96,8%**	**(317,2%)**
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	**(269 957)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(269 957)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(269 957)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(127 216)**	**(361 689)**	**284,3%**	**(361 689)**	**284,3%**	**166 485**	**(221,6%)**	**(317,2%)**
Cash/cash equivalents at the year begin:	286 332	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**159 117**	**(304 761)**	**(191,5%)**	**(304 761)**	**(191,5%)**	**166 485**	**78,8%**	**(283,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 506	4,5%	-	-	3 917	2,1%	174 750	93,4%	187 173	60,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	982	7,5%	(104)	(,8%)	587	4,5%	11 609	88,8%	13 074	4,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11	-	-	-	4	-	27 210	99,9%	27 224	8,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	10,4%	-	-	23	5,2%	372	84,4%	441	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	3 619	4,5%	-	-	1 759	2,2%	74 193	93,2%	79 570	25,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(212)	100,0%	(212)	(,1%)	-	-	-	-
Total By Income Source	**13 164**	**4,3%**	**(104)**	**-**	**6 290**	**2,0%**	**287 922**	**93,7%**	**307 271**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 854	8,7%	-	-	1 086	3,3%	29 028	88,0%	32 969	10,7%	-	-	-	-
Commercial	4 484	4,6%	(95)	(,1%)	2 346	2,4%	90 597	93,1%	97 333	31,7%	-	-	-	-
Households	5 455	3,2%	(7)	-	2 669	1,6%	160 972	95,2%	169 089	55,0%	-	-	-	-
Other	369	4,7%	(2)	-	188	2,4%	7 324	93,0%	7 879	2,6%	-	-	-	-
Total By Customer Group	**13 164**	**4,3%**	**(104)**	**-**	**6 290**	**2,0%**	**287 922**	**93,7%**	**307 271**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	17 525	100,0%	17 525	10,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	(1 697)	26,1%	(1 850)	28,4%	(1 786)	27,4%	(1 180)	18,1%	(6 513)	(3,8%)
Trade Creditors	2 004	1,5%	7 206	5,3%	1 061	,8%	124 874	92,4%	135 145	78,6%
Auditor-General	-	-	-	-	-	-	5	100,0%	5	-
Other	44	,2%	(385)	(1,5%)	(231)	(,9%)	26 255	102,2%	25 683	14,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**350**	**,2%**	**4 972**	**2,9%**	**(955)**	**(,6%)**	**167 478**	**97,5%**	**171 845**	**100,0%**

Contact Details

Municipal Manager	Dr S.R Ntuli	035 573 8615
Chief Financial Officer	Mr Sipho Bonginkosi 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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**244 062**	**93 604**	**38,4%**	**93 604**	**38,4%**	**90 243**	**36,5%**	**3,7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	755	180	23,9%	180	23,9%	191	28,1%	(5,4%)
Sale of Goods and Rendering of Services	102	28	27,6%	28	27,6%	3	4,0%	850,7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 460	1 141	25,6%	1 141	25,6%	1 108	25,9%	2,9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 168	284	24,4%	284	24,4%	265	24,8%	7,5%
Licence and permits	56	2	3,3%	2	3,3%	2	139,0%	(25,2%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	159	45	28,5%	45	28,5%	1 141	744,4%	(96,0%)
Non-Exchange Revenue								
Property rates	41 408	10 281	24,8%	10 281	24,8%	5 656	12,9%	81,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	520	56	10,8%	56	10,8%	111	25,7%	(48,9%)
Licences or permits	358	147	41,2%	147	41,2%	111	26,7%	33,4%
Transfer and subsidies - Operational	193 377	80 748	41,8%	80 748	41,8%	81 177	41,6%	(,5%)
Interest	1 699	690	40,6%	690	40,6%	479	34,2%	44,1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**261 865**	**57 658**	**22,0%**	**57 658**	**22,0%**	**43 969**	**17,9%**	**31,1%**
Employee related costs	114 066	22 991	20,2%	22 991	20,2%	20 099	20,4%	14,4%
Remuneration of councillors	15 021	3 566	23,7%	3 566	23,7%	3 476	23,7%	2,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	971	186	19,2%	186	19,2%	174	13,5%	6,9%
Debt impairment	10 500	-	-	-	-	-	-	-
Depreciation and amortisation	34 000	7 878	23,2%	7 878	23,2%	-	-	(100,0%)
Interest	310	1	,2%	1	,2%	0	,1%	270,8%
Contracted services	42 889	9 493	22,1%	9 493	22,1%	8 932	17,1%	6,3%
Transfers and subsidies	2 300	1 033	44,9%	1 033	44,9%	544	22,8%	89,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	41 809	12 510	29,9%	12 510	29,9%	10 743	23,6%	16,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 804)**	**35 946**	**-**	**35 946**	**-**	**46 274**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	30 118	6 683	22,2%	6 683	22,2%	14 070	38,1%	(52,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 314**	**42 628**		**42 628**		**60 344**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 314**	**42 628**		**42 628**		**60 344**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 314**	**42 628**		**42 628**		**60 344**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 314**	**42 628**		**42 628**		**60 344**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**35 346**	**7 246**	**20,5%**	**7 246**	**20,5%**	**11 721**	**27,3%**	**(38,2%)**
National Government	29 876	7 010	23,5%	7 010	23,5%	10 394	33,3%	(32,6%)
Provincial Government	-	-	-	-	-	1 325	152,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 876**	**7 010**	**23,5%**	**7 010**	**23,5%**	**11 718**	**36,5%**	**(40,2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 470	237	4,3%	237	4,3%	2	-	10 321,0%
Capital Expenditure Functional	**35 346**	**7 246**	**20,5%**	**7 246**	**20,5%**	**11 721**	**27,3%**	**(38,2%)**
Municipal governance and administration	**4 220**	**237**	**5,6%**	**237**	**5,6%**	**2**	**-**	**10 321,0%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 220	237	5,6%	237	5,6%	2	-	10 321,0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 032**	**328**	**10,8%**	**328**	**10,8%**	**6 245**	**42,2%**	**(94,8%)**
Community and Social Services	1 616	254	15,7%	254	15,7%	2 036	66,1%	(87,5%)
Sport And Recreation	1 166	74	6,3%	74	6,3%	4 209	37,1%	(98,2%)
Public Safety	250	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 760**	**6 155**	**29,6%**	**6 155**	**29,6%**	**5 473**	**26,6%**	**12,4%**
Planning and Development	500	-	-	-	-	84	6,3%	(100,0%)
Road Transport	20 260	6 155	30,4%	6 155	30,4%	5 390	28,0%	14,2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**7 334**	**527**	**7,2%**	**527**	**7,2%**	**-**	**-**	**(100,0%)**
Energy sources	7 234	527	7,3%	527	7,3%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**277 399**	**118 062**	**42,6%**	**118 062**	**42,6%**	**122 552**	**45,8%**	**(3,7%)**
Property rates	31 136	20 197	64,9%	20 197	64,9%	-	-	(100,0%)
Service charges	693	65	9,3%	65	9,3%	-	-	(100,0%)
Other revenue	17 615	1 894	10,8%	1 894	10,8%	26 566	1 281,5%	(92,9%)
Transfers and Subsidies - Operational	193 377	79 566	41,1%	79 566	41,1%	17 369	8,9%	358,1%
Transfers and Subsidies - Capital	30 118	15 200	50,5%	15 200	50,5%	78 614	213,0%	(80,7%)
Interest	4 460	1 141	25,6%	1 141	25,6%	3	,1%	38 711,4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(226 676)**	**65 052**	**(28,7%)**	**65 052**	**(28,7%)**	**2 974**	**(1,3%)**	**2 087,4%**
Suppliers and employees	(224 066)	65 052	(29,0%)	65 052	(29,0%)	2 974	(1,3%)	2 087,4%
Finance charges	(310)	-	-	-	-	-	-	-
Transfers and grants	(2 300)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**50 723**	**183 113**	**361,0%**	**183 113**	**361,0%**	**125 526**	**286,8%**	**45,9%**
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	**(40 633)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(40 633)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 633)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1 082)**	**(612)**	**56,6%**	**(612)**	**56,6%**	**(612)**	**68,5%**	**-**
Repayment of borrowing	(1 082)	(612)	56,6%	(612)	56,6%	(612)	68,5%	-
Net Cash from/(used) Financing Activities	**(1 082)**	**(612)**	**56,6%**	**(612)**	**56,6%**	**(612)**	**68,5%**	**-**
Net Increase/(Decrease) in cash held	**9 008**	**182 502**	**2 026,0%**	**182 502**	**2 026,0%**	**124 914**	**(1 935,3%)**	**46,1%**
Cash/cash equivalents at the year begin:	54 375	45 688	84,0%	45 688	84,0%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**63 382**	**228 189**	**360,0%**	**228 189**	**360,0%**	**144 982**	**549,0%**	**57,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 578	10,8%	(30)	-	2 985	4,9%	51 107	84,3%	60 640	87,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	109	8,1%	(6)	(,5%)	37	2,8%	1 200	89,6%	1 340	1,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100,0%	144	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	450	6,3%	-	-	210	2,9%	6 497	90,8%	7 157	10,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7)	13,7%	-	-	(2)	4,5%	(43)	81,8%	(53)	(,1%)	-	-	-	-
Total By Income Source	**7 130**	**10,3%**	**(36)**	**(,1%)**	**3 230**	**4,7%**	**58 905**	**85,1%**	**69 228**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 942	11,5%	(3)	-	2 280	5,3%	35 879	83,2%	43 098	62,3%	-	-	-	-
Commercial	1 290	9,1%	(2)	-	577	4,1%	12 338	86,9%	14 203	20,5%	-	-	-	-
Households	241	5,0%	(22)	(,5%)	80	1,6%	4 555	93,8%	4 854	7,0%	-	-	-	-
Other	657	9,3%	(10)	(,1%)	293	4,1%	6 133	86,7%	7 073	10,2%	-	-	-	-
Total By Customer Group	**7 130**	**10,3%**	**(36)**	**(,1%)**	**3 230**	**4,7%**	**58 905**	**85,1%**	**69 228**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40	46,2%	18	20,6%	-	-	29	33,2%	87	6,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	884	75,2%	23	2,0%	-	-	268	22,8%	1 175	93,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**924**	**73,2%**	**41**	**3,2%**	**-**	**-**	**297**	**23,6%**	**1 262**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**5 862 917**	**1 576 343**	**26,9%**	**1 576 343**	**26,9%**	**1 546 939**	**27,6%**	**1,9%**
Exchange Revenue								
Service charges - Electricity	2 647 650	688 627	26,0%	688 627	26,0%	665 781	26,2%	3,4%
Service charges - Water	638 791	138 323	21,7%	138 323	21,7%	135 196	21,0%	2,3%
Service charges - Waste Water Management	141 541	37 392	26,4%	37 392	26,4%	33 277	25,2%	12,4%
Service charges - Waste Management	127 626	33 585	26,3%	33 585	26,3%	30 608	25,4%	9,7%
Sale of Goods and Rendering of Services	72 919	10 238	14,0%	10 238	14,0%	14 924	19,8%	(31,4%)
Agency services	8 365	847	10,1%	847	10,1%	1 437	17,2%	(41,1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	73	247,5%	73	247,5%	0	,5%	49 748,6%
Interest earned from Current and Non Current Assets	45 000	8 546	19,0%	8 546	19,0%	8 355	18,6%	2,3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	2 924	555	19,0%	555	19,0%	321	16,8%	73,1%
Rental from Fixed Assets	19 839	3 070	15,5%	3 070	15,5%	2 817	14,2%	9,0%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	15 824	5 725	36,2%	5 725	36,2%	4 940	42,5%	15,9%
Non-Exchange Revenue								
Property rates	840 481	244 623	29,1%	244 623	29,1%	236 747	30,4%	3,3%
Surcharges and Taxes	7 886	607	7,7%	607	7,7%	1 369	22,1%	(55,7%)
Fines, penalties and forfeits	5 526	1 809	32,7%	1 809	32,7%	2 105	17,1%	(14,1%)
Licences or permits	3 632	974	26,8%	974	26,8%	927	25,5%	5,1%
Transfer and subsidies - Operational	621 195	246 949	39,8%	246 949	39,8%	235 386	40,1%	4,9%
Interest	1 870	518	27,7%	518	27,7%	639	73,5%	(19,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	5 492	-	(100,0%)
Other Gains	661 816	153 883	23,3%	153 883	23,3%	166 615	27,3%	(7,6%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**6 008 928**	**1 428 323**	**23,8%**	**1 428 323**	**23,8%**	**1 501 904**	**26,9%**	**(4,9%)**
Employee related costs	1 328 011	292 904	22,1%	292 904	22,1%	271 785	21,6%	7,8%
Remuneration of councillors	41 753	8 509	20,4%	8 509	20,4%	7 847	22,3%	8,4%
Bulk purchases - electricity	2 034 474	488 555	24,0%	488 555	24,0%	550 344	30,5%	(11,2%)
Inventory consumed	444 991	114 427	25,7%	114 427	25,7%	121 893	24,7%	(6,1%)
Debt impairment	225 087	54 739	24,3%	54 739	24,3%	57 408	20,9%	(4,6%)
Depreciation and amortisation	342 632	90 072	26,3%	90 072	26,3%	87 836	28,7%	2,5%
Interest	191 420	48 655	25,4%	48 655	25,4%	45 886	25,7%	6,0%
Contracted services	492 958	76 701	15,6%	76 701	15,6%	130 567	27,4%	(41,3%)
Transfers and subsidies	7 293	652	8,9%	652	8,9%	140	1,9%	364,5%
Irrecoverable debts written off	-	24 649	-	24 649	-	2 640	-	833,8%
Operational costs	426 930	100 925	23,6%	100 925	23,6%	94 180	24,2%	7,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	473 380	127 535	26,9%	127 535	26,9%	131 376	35,5%	(2,9%)
Surplus/(Deficit)	**(146 012)**	**148 020**	**-**	**148 020**	**-**	**45 035**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	227 359	25 884	11,4%	25 884	11,4%	91 018	41,6%	(71,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 347**	**173 904**		**173 904**		**136 052**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 347**	**173 904**		**173 904**		**136 052**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 347**	**173 904**		**173 904**		**136 052**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 347**	**173 904**		**173 904**		**136 052**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**457 359**	**59 875**	**13,1%**	**59 875**	**13,1%**	**137 066**	**22,4%**	**(56,3%)**
National Government	227 359	22 508	9,9%	22 508	9,9%	82 641	37,8%	(72,8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**227 359**	**22 508**	**9,9%**	**22 508**	**9,9%**	**82 641**	**37,7%**	**(72,8%)**
Borrowing	210 000	36 002	17,1%	36 002	17,1%	54 099	14,2%	(33,5%)
Internally generated funds	20 000	1 365	6,8%	1 365	6,8%	326	2,7%	318,6%
Capital Expenditure Functional	**457 359**	**59 875**	**13,1%**	**59 875**	**13,1%**	**137 066**	**22,4%**	**(56,3%)**
Municipal governance and administration	**23 812**	**1 384**	**5,8%**	**1 384**	**5,8%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	23 812	1 384	5,8%	1 384	5,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**41 414**	**441**	**1,1%**	**441**	**1,1%**	**12 030**	**37,0%**	**(96,3%)**
Community and Social Services	8 878	441	5,0%	441	5,0%	243	2,6%	81,8%
Sport And Recreation	28 923	-	-	-	-	11 787	60,9%	(100,0%)
Public Safety	813	-	-	-	-	-	-	-
Housing	2 801	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 841**	**10 460**	**10,9%**	**10 460**	**10,9%**	**34 294**	**32,9%**	**(69,5%)**
Planning and Development	43 000	-	-	-	-	3 422	9,7%	(100,0%)
Road Transport	52 508	10 460	19,9%	10 460	19,9%	30 873	44,7%	(66,1%)
Environmental Protection	333	-	-	-	-	-	-	-
Trading Services	**294 607**	**39 246**	**13,3%**	**39 246**	**13,3%**	**90 742**	**22,5%**	**(56,7%)**
Energy sources	49 111	-	-	-	-	2 210	2,9%	(100,0%)
Water Management	178 662	25 633	14,3%	25 633	14,3%	52 705	21,4%	(51,4%)
Waste Water Management	59 349	13 613	22,9%	13 613	22,9%	35 826	55,3%	(62,0%)
Waste Management	7 484	-	-	-	-	-	-	-
Other	**1 685**	**8 343**	**495,1%**	**8 343**	**495,1%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**5 649 077**	**1 600 187**	**28,3%**	**1 600 187**	**28,3%**	**1 602 702**	**29,9%**	**(,2%)**
Property rates	792 840	195 473	24,7%	195 473	24,7%	150 258	19,9%	30,1%
Service charges	3 887 673	932 150	24,0%	932 150	24,0%	835 208	22,7%	11,6%
Other revenue	75 010	68 332	91,1%	68 332	91,1%	275 289	394,0%	(75,2%)
Transfers and Subsidies - Operational	621 195	248 263	40,0%	248 263	40,0%	235 368	40,1%	5,5%
Transfers and Subsidies - Capital	227 359	151 227	66,5%	151 227	66,5%	101 789	46,5%	48,6%
Interest	45 000	4 743	10,5%	4 743	10,5%	4 790	10,6%	(1,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(5 057 022)**	**(1 261 867)**	**25,0%**	**(1 261 867)**	**25,0%**	**(1 372 344)**	**29,5%**	**(8,1%)**
Suppliers and employees	(4 858 308)	(1 261 867)	26,0%	(1 261 867)	26,0%	(1 372 344)	30,7%	(8,1%)
Finance charges	(191 420)	-	-	-	-	-	-	-
Transfers and grants	(7 293)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**592 056**	**338 321**	**57,1%**	**338 321**	**57,1%**	**230 357**	**32,9%**	**46,9%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(525 963)**	**(132 715)**	**25,2%**	**(132 715)**	**25,2%**	**(196 062)**	**27,9%**	**(32,3%)**
Capital assets	(525 963)	(132 715)	25,2%	(132 715)	25,2%	(196 062)	27,9%	(32,3%)
Net Cash from/(used) Investing Activities	**(525 963)**	**(132 715)**	**25,2%**	**(132 715)**	**25,2%**	**(196 062)**	**27,9%**	**(32,3%)**
Cash Flow from Financing Activities								
Receipts	**210 000**	**-**	**-**	**-**	**-**	**200 000**	**52,6%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	210 000	-	-	-	-	200 000	52,6%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(218 413)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(218 413)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(8 413)**	**-**	**-**	**-**	**-**	**200 000**	**100,9%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**57 680**	**205 606**	**356,5%**	**205 606**	**356,5%**	**234 296**	**119,7%**	**(12,2%)**
Cash/cash equivalents at the year begin:	147 424	249 473	169,2%	249 473	169,2%	239 715	77,3%	4,1%
Cash/cash equivalents at the year end:	205 104	456 563	222,6%	456 563	222,6%	506 763	100,2%	(9,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	101 726	32,9%	4 031	1,3%	6 467	2,1%	196 999	63,7%	309 222	31,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	275 530	89,7%	2 916	,9%	2 482	,8%	26 189	8,5%	307 117	30,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	71 703	29,7%	15 798	6,5%	39 346	16,3%	114 905	47,5%	241 753	24,2%	4 674	1,9%	-	-
Receivables from Exchange Transactions - Waste Water Management	13 601	35,3%	1 199	3,1%	1 532	4,0%	22 155	57,6%	38 486	3,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 608	37,4%	805	2,6%	1 682	5,4%	16 968	54,6%	31 063	3,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5 532	11,1%	815	1,6%	1 392	2,8%	41 959	84,4%	49 698	5,0%	-	-	-	-
Interest on Arrear Debtor Accounts	449	18,0%	4	,2%	13	,5%	2 033	81,4%	2 499	,3%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 962	21,9%	626	3,5%	851	4,7%	12 676	70,0%	18 115	1,8%	19 658	108,5%	-	-
Total By Income Source	**484 111**	**48,5%**	**26 194**	**2,6%**	**53 765**	**5,4%**	**433 884**	**43,5%**	**997 953**	**100,0%**	**24 332**	**2,4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	188 839	56,8%	12 034	3,6%	38 446	11,6%	93 334	28,1%	332 652	33,3%	-	-	-	-
Commercial	221 039	63,9%	5 269	1,5%	5 398	1,6%	114 169	33,0%	345 876	34,7%	24 332	7,0%	-	-
Households	72 782	23,9%	8 539	2,8%	9 507	3,1%	213 359	70,1%	304 186	30,5%	-	-	-	-
Other	1 452	9,5%	351	2,3%	414	2,7%	13 021	85,4%	15 239	1,5%	-	-	-	-
Total By Customer Group	**484 111**	**48,5%**	**26 194**	**2,6%**	**53 765**	**5,4%**	**433 884**	**43,5%**	**997 953**	**100,0%**	**24 332**	**2,4%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	154 005	100,0%	-	-	-	-	-	-	154 005	72,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	16 863	100,0%	-	-	-	-	-	-	16 863	7,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 597	100,0%	-	-	-	-	-	-	14 597	6,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 787	100,0%	-	-	-	-	-	-	27 787	13,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**213 252**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**213 252**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**528 251**	**194 983**	**36,9%**	**194 983**	**36,9%**	**196 709**	**39,1%**	**(,9%)**
Exchange Revenue								
Service charges - Electricity	118 878	27 813	23,4%	27 813	23,4%	25 714	25,7%	8,2%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	17 146	4 438	25,9%	4 438	25,9%	4 112	25,3%	7,9%
Sale of Goods and Rendering of Services	3 008	215	7,1%	215	7,1%	296	5,4%	(27,3%)
Agency services	3 027	805	26,6%	805	26,6%	724	25,0%	11,2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 884	1 185	30,5%	1 185	30,5%	788	33,8%	50,4%
Interest earned from Current and Non Current Assets	10 066	2 460	24,4%	2 460	24,4%	2 250	26,7%	9,4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 160	558	25,8%	558	25,8%	626	36,7%	(10,9%)
Licence and permits	2 802	534	19,1%	534	19,1%	596	22,4%	(10,3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	834	7	,9%	7	,9%	244	88,5%	(97,0%)
Non-Exchange Revenue								
Property rates	80 062	44 346	55,4%	44 346	55,4%	50 655	65,1%	(12,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 231	289	23,5%	289	23,5%	230	5,2%	25,5%
Licences or permits	21	4	18,8%	4	18,8%	0	1,8%	1 276,3%
Transfer and subsidies - Operational	266 958	109 771	41,1%	109 771	41,1%	108 304	40,4%	1,4%
Interest	6 368	2 133	33,5%	2 133	33,5%	1 656	26,3%	28,8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	1 808	423	23,4%	423	23,4%	407	24,9%	3,9%
Gains on disposal of Assets	5 000	2	-	2	-	106	-	(98,3%)
Other Gains	5 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**571 739**	**133 241**	**23,3%**	**133 241**	**23,3%**	**125 962**	**23,3%**	**5,8%**
Employee related costs	214 234	45 824	21,4%	45 824	21,4%	44 042	22,4%	4,0%
Remuneration of councillors	26 398	6 220	23,6%	6 220	23,6%	6 036	23,3%	3,1%
Bulk purchases - electricity	109 832	32 358	29,5%	32 358	29,5%	24 820	25,6%	30,4%
Inventory consumed	18 545	4 405	23,8%	4 405	23,8%	3 979	20,2%	10,7%
Debt impairment	8 680	2 170	25,0%	2 170	25,0%	1 418	25,0%	53,1%
Depreciation and amortisation	63 361	12 495	19,7%	12 495	19,7%	13 223	22,7%	(5,5%)
Interest	2 907	-	-	-	-	233	7,1%	(100,0%)
Contracted services	63 220	10 852	17,2%	10 852	17,2%	12 791	18,4%	(15,2%)
Transfers and subsidies	6 694	795	11,9%	795	11,9%	1 427	23,0%	(44,3%)
Irrecoverable debts written off	-	513	-	513	-	32	-	1 504,3%
Operational costs	57 869	17 608	30,4%	17 608	30,4%	17 961	30,7%	(2,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(43 488)**	**61 742**	**-**	**61 742**	**-**	**70 746**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	47 042	18 143	38,6%	18 143	38,6%	17 632	31,9%	2,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 554**	**79 885**		**79 885**		**88 378**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 554**	**79 885**		**79 885**		**88 378**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 554**	**79 885**		**79 885**		**88 378**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 554**	**79 885**		**79 885**		**88 378**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**49 222**	**57 302**	**116,4%**	**57 302**	**116,4%**	**17 013**	**25,7%**	**236,8%**
National Government	47 042	46 054	97,9%	46 054	97,9%	15 090	27,8%	205,2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 042**	**46 054**	**97,9%**	**46 054**	**97,9%**	**15 090**	**27,3%**	**205,2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 180	11 247	515,9%	11 247	515,9%	1 923	17,6%	485,0%
Capital Expenditure Functional	**49 222**	**57 302**	**116,4%**	**57 302**	**116,4%**	**17 013**	**25,7%**	**236,8%**
Municipal governance and administration	**200**	**2 758**	**1 379,2%**	**2 758**	**1 379,2%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	200	2 758	1 379,2%	2 758	1 379,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**17 748**	**5 172**	**29,1%**	**5 172**	**29,1%**	**7 102**	**20,4%**	**(27,2%)**
Community and Social Services	6 085	-	-	-	-	1 786	13,0%	(100,0%)
Sport And Recreation	11 663	5 172	44,3%	5 172	44,3%	5 316	25,3%	(2,7%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 174**	**49 371**	**163,6%**	**49 371**	**163,6%**	**9 911**	**44,0%**	**398,1%**
Planning and Development	250	-	-	-	-	-	-	-
Road Transport	29 924	49 371	165,0%	49 371	165,0%	9 911	46,2%	398,1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**1 100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	500	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	600	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**553 486**	**332 099**	**60,0%**	**332 099**	**60,0%**	**186 531**	**34,5%**	**78,0%**
Property rates	74 734	16 816	22,5%	16 816	22,5%	21 130	28,9%	(20,4%)
Service charges	132 926	33 666	25,3%	33 666	25,3%	28 869	25,3%	16,6%
Other revenue	10 353	135 418	1 308,0%	135 418	1 308,0%	8 476	86,5%	1 497,6%
Transfers and Subsidies - Operational	268 668	114 767	42,7%	114 767	42,7%	108 321	39,8%	6,0%
Transfers and Subsidies - Capital	47 042	27 566	58,6%	27 566	58,6%	17 174	31,1%	60,5%
Interest	19 763	3 867	19,6%	3 867	19,6%	2 560	15,4%	51,0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(495 711)**	**(177 524)**	**35,8%**	**(177 524)**	**35,8%**	**(145 677)**	**30,8%**	**21,9%**
Suppliers and employees	(486 110)	(177 524)	36,5%	(177 524)	36,5%	(145 677)	31,4%	21,9%
Finance charges	(2 907)	-	-	-	-	-	-	-
Transfers and grants	(6 694)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 775**	**154 576**	**267,5%**	**154 576**	**267,5%**	**40 854**	**60,5%**	**278,4%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(49 222)**	**(21 513)**	**43,7%**	**(21 513)**	**43,7%**	**(17 452)**	**26,4%**	**23,3%**
Capital assets	(49 222)	(21 513)	43,7%	(21 513)	43,7%	(17 452)	26,4%	23,3%
Net Cash from/(used) Investing Activities	**(49 222)**	**(21 513)**	**43,7%**	**(21 513)**	**43,7%**	**(17 452)**	**26,4%**	**23,3%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(2 234)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2 234)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 234)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6 319**	**133 063**	**2 105,8%**	**133 063**	**2 105,8%**	**23 402**	**(3 088,8%)**	**468,6%**
Cash/cash equivalents at the year begin:	63 192	86 663	137,1%	86 663	137,1%	73 944	136,6%	17,2%
Cash/cash equivalents at the year end:	69 510	219 439	315,7%	219 439	315,7%	97 360	182,4%	125,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 833	33,1%	4 041	12,3%	2 032	6,2%	15 843	48,4%	32 750	19,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 720	5,8%	3 336	4,1%	21 841	26,8%	51 519	63,3%	81 416	48,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 413	8,2%	1 065	6,2%	759	4,4%	13 913	81,1%	17 151	10,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	2,2%	47	1,2%	106	2,6%	3 805	94,0%	4 048	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 136	3,8%	1 235	4,1%	1 247	4,2%	26 279	87,9%	29 897	17,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 364)	(95,0%)	129	3,6%	371	10,5%	6 407	180,9%	3 542	2,1%	-	-	-	-
Total By Income Source	**14 828**	**8,8%**	**9 853**	**5,8%**	**26 356**	**15,6%**	**117 767**	**69,8%**	**168 803**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 827	3,8%	4 043	8,5%	4 239	8,9%	37 509	78,8%	47 617	28,2%	-	-	-	-
Commercial	10 044	23,7%	2 852	6,7%	4 481	10,6%	25 023	59,0%	42 400	25,1%	-	-	-	-
Households	2 957	3,8%	2 958	3,8%	17 636	22,4%	55 234	70,1%	78 785	46,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**14 828**	**8,8%**	**9 853**	**5,8%**	**26 356**	**15,6%**	**117 767**	**69,8%**	**168 803**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 566	98,0%	194	2,0%	-	-	-	-	9 760	97,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	266	100,0%	-	-	-	-	-	-	266	2,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**9 832**	**98,1%**	**194**	**1,9%**	**-**	**-**	**-**	**-**	**10 026**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**210 121**	**63 689**	**30,3%**	**63 689**	**30,3%**	**72 168**	**36,0%**	**(11,7%)**
Exchange Revenue								
Service charges - Electricity	38 238	8 918	23,3%	8 918	23,3%	8 329	23,5%	7,1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 257	528	23,4%	528	23,4%	500	24,3%	5,7%
Sale of Goods and Rendering of Services	2 108	1 055	50,0%	1 055	50,0%	11	,7%	9 110,5%
Agency services	369	237	64,3%	237	64,3%	222	12,6%	6,9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 181	198	9,1%	198	9,1%	219	12,0%	(9,3%)
Interest earned from Current and Non Current Assets	2 118	578	27,3%	578	27,3%	729	47,7%	(20,7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	2	-	2	-	2	-	-
Rental from Fixed Assets	449	32	7,2%	32	7,2%	21	4,8%	57,1%
Licence and permits	2 021	125	6,2%	125	6,2%	394	99,5%	(68,4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 616	504	7,6%	504	7,6%	1 978	76,8%	(74,5%)
Non-Exchange Revenue								
Property rates	40 033	7 358	18,4%	7 358	18,4%	14 555	40,6%	(49,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 504	71	2,0%	71	2,0%	78	2,2%	(9,1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	108 228	43 915	40,6%	43 915	40,6%	45 128	40,3%	(2,7%)
Interest	-	167	-	167	-	1	-	11 853,1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**197 636**	**47 888**	**24,2%**	**47 888**	**24,2%**	**56 707**	**30,3%**	**(15,6%)**
Employee related costs	79 576	19 037	23,9%	19 037	23,9%	19 257	25,8%	(1,1%)
Remuneration of councillors	10 372	2 570	24,8%	2 570	24,8%	2 502	25,4%	2,7%
Bulk purchases - electricity	27 909	7 221	25,9%	7 221	25,9%	12 292	55,5%	(41,3%)
Inventory consumed	3 581	122	3,4%	122	3,4%	47	1,1%	159,8%
Debt impairment	4 600	-	-	-	-	-	-	-
Depreciation and amortisation	28 032	-	-	-	-	1 985	8,7%	(100,0%)
Interest	-	36	-	36	-	24	-	52,6%
Contracted services	23 734	11 099	46,8%	11 099	46,8%	11 560	42,1%	(4,0%)
Transfers and subsidies	200	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	19 632	7 801	39,7%	7 801	39,7%	9 040	40,4%	(13,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 485**	**15 801**	**-**	**15 801**	**-**	**15 461**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	31 402	4 957	15,8%	4 957	15,8%	9 477	36,0%	(47,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 887**	**20 758**		**20 758**		**24 938**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**43 887**	**20 758**		**20 758**		**24 938**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 887**	**20 758**		**20 758**		**24 938**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 887**	**20 758**		**20 758**		**24 938**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**34 950**	**4 594**	**13,1%**	**4 594**	**13,1%**	**9 842**	**32,0%**	**(53,3%)**
National Government	27 306	3 113	11,4%	3 113	11,4%	9 782	42,7%	(68,2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 306**	**3 113**	**11,4%**	**3 113**	**11,4%**	**9 782**	**42,7%**	**(68,2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 643	1 481	19,4%	1 481	19,4%	60	,8%	2 373,2%
Capital Expenditure Functional	**34 950**	**4 594**	**13,1%**	**4 594**	**13,1%**	**9 842**	**32,0%**	**(53,3%)**
Municipal governance and administration	**1 870**	**243**	**13,0%**	**243**	**13,0%**	**40**	**1,8%**	**500,1%**
Executive and Council	713	100	14,0%	100	14,0%	-	-	(100,0%)
Finance and administration	1 157	143	12,3%	143	12,3%	40	3,2%	252,8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**4 643**	**3 375**	**72,7%**	**3 375**	**72,7%**	**-**	**-**	**(100,0%)**
Community and Social Services	4 635	3 375	72,8%	3 375	72,8%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	9	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 601**	**960**	**6,6%**	**960**	**6,6%**	**4 839**	**25,3%**	**(80,2%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	14 601	960	6,6%	960	6,6%	4 839	25,3%	(80,2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**13 835**	**16**	**,1%**	**16**	**,1%**	**4 962**	**62,0%**	**(99,7%)**
Energy sources	3 217	16	,5%	16	,5%	4 962	78,2%	(99,7%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	10 618	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**236 756**	**26 847**	**11,3%**	**26 847**	**11,3%**	**7 439**	**3,3%**	**260,9%**
Property rates	37 631	2 298	6,1%	2 298	6,1%	-	-	(100,0%)
Service charges	43 914	4 095	9,3%	4 095	9,3%	-	-	(100,0%)
Other revenue	13 275	323	2,4%	323	2,4%	33	,4%	888,0%
Transfers and Subsidies - Operational	108 052	3 424	3,2%	3 424	3,2%	-	-	(100,0%)
Transfers and Subsidies - Capital	31 765	10 277	32,4%	10 277	32,4%	(687)	(2,6%)	(1 596,8%)
Interest	2 118	6 430	303,6%	6 430	303,6%	8 093	529,3%	(20,5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(197 173)**	**(14 914)**	**7,6%**	**(14 914)**	**7,6%**	**(15 221)**	**9,0%**	**(2,0%)**
Suppliers and employees	(196 973)	(14 914)	7,6%	(14 914)	7,6%	(15 221)	9,0%	(2,0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**39 583**	**11 933**	**30,1%**	**11 933**	**30,1%**	**(7 783)**	**(14,7%)**	**(253,3%)**
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	**(40 192)**	**(2 931)**	**7,3%**	**(2 931)**	**7,3%**	**2**	**-**	**(185 227,8%)**
Capital assets	(40 192)	(2 931)	7,3%	(2 931)	7,3%	2	-	(185 227,8%)
Net Cash from/(used) Investing Activities	**(38 692)**	**(2 931)**	**7,6%**	**(2 931)**	**7,6%**	**2**	**-**	**(185 227,8%)**
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	**891**	**9 003**	**1 010,3%**	**9 003**	**1 010,3%**	**(7 781)**	**(39,7%)**	**(215,7%)**
Cash/cash equivalents at the year begin:	3 309	3 435	103,8%	3 435	103,8%	1 532	46,5%	124,3%
Cash/cash equivalents at the year end:	**4 200**	**12 441**	**296,2%**	**12 441**	**296,2%**	**(6 249)**	**(27,3%)**	**(299,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 960	47,6%	87	1,4%	713	11,5%	2 455	39,5%	6 215	14,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 965	14,3%	(221)	(,8%)	1 513	5,5%	22 407	81,0%	27 664	62,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	309	10,0%	(128)	(4,2%)	115	3,7%	2 782	90,4%	3 077	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	21,1%	-	-	6	10,6%	39	68,3%	56	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	399	5,5%	-	-	190	2,6%	6 627	91,8%	7 215	16,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(0)	-	2	100,0%	2	-	-	-	-	-
Total By Income Source	**7 645**	**17,3%**	**(262)**	**(,6%)**	**2 536**	**5,7%**	**34 312**	**77,6%**	**44 230**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 623	19,7%	(281)	(2,1%)	1 100	8,3%	9 857	74,1%	13 298	30,1%	-	-	-	-
Commercial	2 748	25,6%	(37)	(,3%)	532	5,0%	7 485	69,8%	10 729	24,3%	-	-	-	-
Households	1 589	8,9%	(52)	(,3%)	626	3,5%	15 713	87,9%	17 876	40,4%	-	-	-	-
Other	685	29,4%	108	4,6%	277	11,9%	1 257	54,0%	2 327	5,3%	-	-	-	-
Total By Customer Group	**7 645**	**17,3%**	**(262)**	**(,6%)**	**2 536**	**5,7%**	**34 312**	**77,6%**	**44 230**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 714	6,5%	3 933	6,9%	1	-	49 234	86,6%	56 882	73,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 072	24,0%	2 190	17,1%	822	6,4%	6 719	52,5%	12 803	16,5%
Auditor-General	-	-	-	-	-	-	1 204	100,0%	1 204	1,6%
Other	1 367	20,9%	1 111	17,0%	161	2,5%	3 890	59,6%	6 529	8,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 153**	**10,5%**	**7 234**	**9,3%**	**985**	**1,3%**	**61 046**	**78,9%**	**77 418**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**252 828**	**82 145**	**32,5%**	**82 145**	**32,5%**	**83 038**	**36,4%**	**(1,1%)**
Exchange Revenue								
Service charges - Electricity	17 111	4 148	24,2%	4 148	24,2%	2 468	14,0%	68,1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 761	492	27,9%	492	27,9%	430	22,1%	14,4%
Sale of Goods and Rendering of Services	126	58	45,7%	58	45,7%	38	10,1%	50,7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 209	296	24,5%	296	24,5%	198	16,0%	49,5%
Interest earned from Current and Non Current Assets	3 218	431	13,4%	431	13,4%	756	24,0%	(43,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 749	357	20,4%	357	20,4%	388	27,7%	(8,1%)
Licence and permits	416	86	20,6%	86	20,6%	91	26,5%	(5,3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	630	1 188	188,5%	1 188	188,5%	131	59,0%	804,6%
Non-Exchange Revenue								
Property rates	68 678	16 025	23,3%	16 025	23,3%	16 462	24,9%	(2,7%)
Surcharges and Taxes	20 257	4 647	22,9%	4 647	22,9%	7 399	837,2%	(37,2%)
Fines, penalties and forfeits	79	199	251,8%	199	251,8%	46	60,1%	334,1%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	136 462	54 006	39,6%	54 006	39,6%	54 630	40,5%	(1,1%)
Interest	1 132	212	18,8%	212	18,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**249 077**	**52 420**	**21,0%**	**52 420**	**21,0%**	**54 875**	**24,9%**	**(4,5%)**
Employee related costs	81 160	19 694	24,3%	19 694	24,3%	18 652	25,8%	5,6%
Remuneration of councillors	11 713	2 786	23,8%	2 786	23,8%	2 627	21,9%	6,1%
Bulk purchases - electricity	22 900	6 504	28,4%	6 504	28,4%	6 017	27,4%	8,1%
Inventory consumed	-	-	-	-	-	736	44,6%	(100,0%)
Debt impairment	6 500	-	-	-	-	-	-	-
Depreciation and amortisation	20 001	5 139	25,7%	5 139	25,7%	4 843	25,9%	6,1%
Interest	65	2	2,7%	2	2,7%	2	2,6%	6,3%
Contracted services	49 899	9 860	19,8%	9 860	19,8%	8 199	18,2%	20,3%
Transfers and subsidies	1 409	324	23,0%	324	23,0%	219	16,9%	47,7%
Irrecoverable debts written off	2 850	8	,3%	8	,3%	-	-	(100,0%)
Operational costs	52 580	8 104	15,4%	8 104	15,4%	13 581	32,0%	(40,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 751**	**29 725**	**-**	**29 725**	**-**	**28 163**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	40 437	9 093	22,5%	9 093	22,5%	3 609	10,3%	151,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 188**	**38 818**		**38 818**		**31 772**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 188**	**38 818**		**38 818**		**31 772**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 188**	**38 818**		**38 818**		**31 772**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 188**	**38 818**		**38 818**		**31 772**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**41 159**	**7 950**	**19,3%**	**7 950**	**19,3%**	**3 242**	**9,5%**	**145,3%**
National Government	35 163	7 907	22,5%	7 907	22,5%	3 242	10,6%	143,9%
Provincial Government	-	44	-	44	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 163**	**7 950**	**22,6%**	**7 950**	**22,6%**	**3 242**	**10,6%**	**145,3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 996	-	-	-	-	-	-	-
Capital Expenditure Functional	**41 159**	**7 950**	**19,3%**	**7 950**	**19,3%**	**3 242**	**9,5%**	**145,3%**
Municipal governance and administration	**3 960**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 960	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 536**	**44**	**2,8%**	**44**	**2,8%**	**-**	**-**	**(100,0%)**
Community and Social Services	1 536	44	2,8%	44	2,8%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 089**	**7 663**	**33,2%**	**7 663**	**33,2%**	**1 966**	**8,9%**	**289,7%**
Planning and Development	22 173	7 663	34,6%	7 663	34,6%	1 135	10,3%	575,2%
Road Transport	916	-	-	-	-	831	7,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**12 574**	**243**	**1,9%**	**243**	**1,9%**	**1 275**	**13,8%**	**(80,9%)**
Energy sources	12 174	243	2,0%	243	2,0%	1 275	14,6%	(80,9%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	400	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**278 427**	**115 687**	**41,6%**	**115 687**	**41,6%**	**91 497**	**34,3%**	**26,4%**
Property rates	58 376	24 976	42,8%	24 976	42,8%	10 271	17,4%	143,2%
Service charges	16 608	6 832	41,1%	6 832	41,1%	4 116	24,2%	66,0%
Other revenue	23 326	5 784	24,8%	5 784	24,8%	8 754	48,4%	(33,9%)
Transfers and Subsidies - Operational	136 462	55 391	40,6%	55 391	40,6%	55 876	41,5%	(,9%)
Transfers and Subsidies - Capital	40 437	22 283	55,1%	22 283	55,1%	11 672	33,4%	90,9%
Interest	3 218	420	13,1%	420	13,1%	810	25,7%	(48,1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(237 785)**	**(68 883)**	**29,0%**	**(68 883)**	**29,0%**	**(63 296)**	**29,6%**	**8,8%**
Suppliers and employees	(236 311)	(68 226)	28,9%	(68 226)	28,9%	(63 296)	29,8%	7,8%
Finance charges	(65)	-	-	-	-	-	-	-
Transfers and grants	(1 409)	(657)	46,6%	(657)	46,6%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**40 642**	**46 804**	**115,2%**	**46 804**	**115,2%**	**28 202**	**53,4%**	**66,0%**
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	**(47 333)**	**(9 780)**	**20,7%**	**(9 780)**	**20,7%**	**(5 695)**	**14,5%**	**71,7%**
Capital assets	(47 333)	(9 780)	20,7%	(9 780)	20,7%	(5 695)	14,5%	71,7%
Net Cash from/(used) Investing Activities	**(47 333)**	**(9 780)**	**20,7%**	**(9 780)**	**20,7%**	**(5 695)**	**14,5%**	**71,7%**
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	**(6 690)**	**37 023**	**(553,4%)**	**37 023**	**(553,4%)**	**22 507**	**166,2%**	**64,5%**
Cash/cash equivalents at the year begin:	14 509	6 554	45,2%	6 554	45,2%	5 099	24,1%	28,5%
Cash/cash equivalents at the year end:	**7 819**	**37 023**	**473,5%**	**37 023**	**473,5%**	**27 606**	**79,6%**	**34,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(11 211)	103,0%	(4 421)	40,6%	385	(3,5%)	4 359	(40,0%)	(10 888)	(11,1%)	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 378	12,9%	0	-	4 775	5,9%	65 391	81,2%	80 544	81,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	350	4,3%	0	-	159	1,9%	7 712	93,8%	8 221	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	206	10,9%	-	-	74	3,9%	1 605	85,1%	1 885	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	335	1,8%	-	-	173	,9%	18 136	97,3%	18 643	18,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10	100,0%	10	-	-	-	-	-
Total By Income Source	**58**	**,1%**	**(4 421)**	**(4,5%)**	**5 565**	**5,7%**	**97 213**	**98,8%**	**98 415**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(3 821)	(7,9%)	(4 418)	(9,2%)	4 353	9,0%	52 104	108,1%	48 219	49,0%	-	-	-	-
Commercial	1 028	17,1%	(1)	-	155	2,6%	4 816	80,3%	5 998	6,1%	-	-	-	-
Households	703	3,2%	(2)	-	339	1,5%	21 261	95,3%	22 300	22,7%	-	-	-	-
Other	2 148	9,8%	-	-	719	3,3%	19 032	86,9%	21 899	22,3%	-	-	-	-
Total By Customer Group	**58**	**,1%**	**(4 421)**	**(4,5%)**	**5 565**	**5,7%**	**97 213**	**98,8%**	**98 415**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3)	(12,1%)	3	13,3%	-	-	22	98,9%	23	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(0)	100,0%	-	-	-	-	-	-	(0)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(3)**	**(12,1%)**	**3**	**13,3%**	**-**	**-**	**22**	**98,9%**	**23**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**955 454**	**364 990**	**38,2%**	**364 990**	**38,2%**	**343 508**	**37,4%**	**6,3%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	75 316	15 756	20,9%	15 756	20,9%	16 680	21,2%	(5,5%)
Service charges - Waste Water Management	10 675	2 358	22,1%	2 358	22,1%	2 446	23,1%	(3,6%)
Service charges - Waste Management	44 346	10 342	23,3%	10 342	23,3%	9 300	21,1%	11,2%
Sale of Goods and Rendering of Services	868	232	26,7%	232	26,7%	99	12,0%	134,4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 784	910	51,0%	910	51,0%	1 041	61,3%	(12,5%)
Interest earned from Current and Non Current Assets	27 560	8 194	29,7%	8 194	29,7%	9 314	33,8%	(12,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	337	93,4%	337	93,4%	295	86,0%	14,1%
Licence and permits	124	51	41,1%	51	41,1%	27	25,8%	91,1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 303	1 035	44,9%	1 035	44,9%	1 454	27,7%	(28,8%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 656	593	35,8%	593	35,8%	228	1 813,7%	159,8%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	784 953	324 674	41,4%	324 674	41,4%	302 624	40,4%	7,3%
Interest	3 542	309	8,7%	309	8,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	1 968	200	10,1%	200	10,1%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 187 482**	**284 931**	**24,0%**	**284 931**	**24,0%**	**263 918**	**22,1%**	**8,0%**
Employee related costs	436 755	103 411	23,7%	103 411	23,7%	80 815	19,4%	28,0%
Remuneration of councillors	19 210	3 758	19,6%	3 758	19,6%	3 378	18,6%	11,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	184 400	35 715	19,4%	35 715	19,4%	48 175	26,9%	(25,9%)
Debt impairment	10 461	-	-	-	-	-	-	-
Depreciation and amortisation	159 856	39 964	25,0%	39 964	25,0%	32 611	21,3%	22,5%
Interest	8 089	2 022	25,0%	2 022	25,0%	1 907	55,8%	6,0%
Contracted services	151 840	40 106	26,4%	40 106	26,4%	46 135	24,2%	(13,1%)
Transfers and subsidies	8 624	4 458	51,7%	4 458	51,7%	624	12,0%	614,6%
Irrecoverable debts written off	10 034	-	-	-	-	-	-	-
Operational costs	136 741	46 800	34,2%	46 800	34,2%	33 418	25,8%	40,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	61 471	8 697	14,1%	8 697	14,1%	16 854	21,5%	(48,4%)
Surplus/(Deficit)	**(232 028)**	**80 059**	**-**	**80 059**	**-**	**79 590**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	465 937	129 441	27,8%	129 441	27,8%	110 077	22,4%	17,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**233 909**	**209 500**		**209 500**		**189 667**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**233 909**	**209 500**		**209 500**		**189 667**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**233 909**	**209 500**		**209 500**		**189 667**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**233 909**	**209 500**		**209 500**		**189 667**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**413 163**	**113 719**	**27,5%**	**113 719**	**27,5%**	**108 118**	**23,3%**	**5,2%**
National Government	405 163	112 557	27,8%	112 557	27,8%	95 719	22,4%	17,6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**405 163**	**112 557**	**27,8%**	**112 557**	**27,8%**	**95 719**	**22,4%**	**17,6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 000	1 162	14,5%	1 162	14,5%	12 399	32,9%	(90,6%)
Capital Expenditure Functional	**413 163**	**113 719**	**27,5%**	**113 719**	**27,5%**	**108 118**	**23,3%**	**5,2%**
Municipal governance and administration	**1 681**	**54**	**3,2%**	**54**	**3,2%**	**413**	**10,9%**	**(86,9%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 681	54	3,2%	54	3,2%	413	12,4%	(86,9%)
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	**411 482**	**113 665**	**27,6%**	**113 665**	**27,6%**	**107 705**	**23,5%**	**5,5%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	388 341	113 501	29,2%	113 501	29,2%	102 782	23,7%	10,4%
Waste Water Management	23 141	163	,7%	163	,7%	2 865	13,1%	(94,3%)
Waste Management	-	-	-	-	-	2 058	68,6%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget	2025/26 First Quarter		2025/26 Year to Date		2024/25 First Quarter		Q1 of 2024/25 to Q1 of 2025/26
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**1 551 694**	**1 496 946**	**96,5%**	**1 496 946**	**96,5%**	**1 394 743**	**92,2%**	**7,3%**
Property rates	-	-	-	-	-	-	-	-
Service charges	120 786	33 807	28,0%	33 807	28,0%	31 720	24,2%	6,6%
Other revenue	152 458	907 307	595,1%	907 307	595,1%	845 097	740,3%	7,4%
Transfers and Subsidies - Operational	784 953	330 724	42,1%	330 724	42,1%	302 488	40,6%	9,3%
Transfers and Subsidies - Capital	465 937	222 400	47,7%	222 400	47,7%	209 619	42,4%	6,1%
Interest	27 560	2 708	9,8%	2 708	9,8%	5 819	21,1%	(53,5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 008 948)**	**(395 711)**	**39,2%**	**(395 711)**	**39,2%**	**(395 015)**	**37,8%**	**,2%**
Suppliers and employees	(1 000 325)	(395 711)	39,6%	(395 711)	39,6%	(395 015)	38,0%	,2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(8 624)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**542 746**	**1 101 235**	**202,9%**	**1 101 235**	**202,9%**	**999 728**	**214,3%**	**10,2%**
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	**(475 137)**	**(113 719)**	**23,9%**	**(113 719)**	**23,9%**	**(108 118)**	**23,3%**	**5,2%**
Capital assets	(475 137)	(113 719)	23,9%	(113 719)	23,9%	(108 118)	23,3%	5,2%
Net Cash from/(used) Investing Activities	**(475 137)**	**(113 719)**	**23,9%**	**(113 719)**	**23,9%**	**(108 118)**	**23,3%**	**5,2%**
Cash Flow from Financing Activities								
Receipts	**1 074**	**(61)**	**(5,7%)**	**(61)**	**(5,7%)**	-	-	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 074	(61)	(5,7%)	(61)	(5,7%)	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**1 074**	**(61)**	**(5,7%)**	**(61)**	**(5,7%)**	-	-	**(100,0%)**
Net Increase/(Decrease) in cash held	**68 683**	**987 455**	**1 437,7%**	**987 455**	**1 437,7%**	**891 610**	**60 609,8%**	**10,7%**
Cash/cash equivalents at the year begin:	114 552	168 907	147,5%	168 907	147,5%	136 161	103,1%	24,1%
Cash/cash equivalents at the year end:	**183 235**	**1 156 363**	**631,1%**	**1 156 363**	**631,1%**	**1 027 771**	**769,9%**	**12,5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 911	7,7%	4 258	5,5%	1 788	2,3%	64 827	84,4%	76 784	55,9%	-	-	34 442	44,9%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	944	4,2%	584	2,6%	434	1,9%	20 560	91,3%	22 522	16,4%	-	-	14 374	63,8%
Receivables from Exchange Transactions - Waste Management	3 531	51,6%	214	3,1%	22	,3%	3 082	45,0%	6 849	5,0%	-	-	3 074	44,9%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	412	1,8%	400	1,7%	394	1,7%	21 866	94,8%	23 072	16,8%	-	-	12 809	55,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	253	3,1%	170	2,1%	194	2,4%	7 432	92,3%	8 049	5,9%	-	-	-	-
Total By Income Source	**11 051**	**8,0%**	**5 625**	**4,1%**	**2 833**	**2,1%**	**117 767**	**85,8%**	**137 276**	**100,0%**	-	-	**64 699**	**47,1%**
Debtors Age Analysis By Customer Group														
Organs of State	3 261	18,9%	2 663	15,4%	667	3,9%	10 654	61,8%	17 245	12,6%	-	-	-	-
Commercial	4 845	25,0%	770	4,0%	523	2,7%	13 224	68,3%	19 361	14,1%	-	-	5 234	27,0%
Households	2 941	2,9%	2 188	2,2%	1 641	1,6%	93 293	93,2%	100 063	72,9%	-	-	59 465	59,4%
Other	4	,6%	4	,7%	2	,4%	596	98,3%	607	,4%	-	-	-	-
Total By Customer Group	**11 051**	**8,0%**	**5 625**	**4,1%**	**2 833**	**2,1%**	**117 767**	**85,8%**	**137 276**	**100,0%**	-	-	**64 699**	**47,1%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	10 644	100,0%	-	-	-	-	-	-	10 644	35,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 186	100,0%	-	-	-	-	-	-	19 186	64,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**29 830**	**100,0%**	-	-	-	-	-	-	**29 830**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**454 622**	**156 879**	**34,5%**	**156 879**	**34,5%**	**168 535**	**37,7%**	**(6,9%)**
Exchange Revenue								
Service charges - Electricity	82 686	22 583	27,3%	22 583	27,3%	19 657	27,2%	14,9%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 713	3 466	23,6%	3 466	23,6%	3 274	23,2%	5,8%
Sale of Goods and Rendering of Services	1 513	264	17,4%	264	17,4%	1 725	18,2%	(84,7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 016	378	18,7%	378	18,7%	354	36,7%	6,8%
Interest earned from Current and Non Current Assets	25 000	3 774	15,1%	3 774	15,1%	839	3,0%	349,8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	153	20,3%	153	20,3%	141	37,8%	8,2%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 252	304	24,3%	304	24,3%	103	8,6%	193,7%
Non-Exchange Revenue								
Property rates	64 913	20 053	30,9%	20 053	30,9%	37 452	60,2%	(46,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 367	20	1,5%	20	1,5%	21	1,6%	(2,2%)
Licences or permits	998	204	20,5%	204	20,5%	191	19,9%	7,1%
Transfer and subsidies - Operational	254 956	105 161	41,2%	105 161	41,2%	103 978	41,1%	1,1%
Interest	4 453	519	11,6%	519	11,6%	801	26,9%	(35,2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**487 944**	**106 741**	**21,9%**	**106 741**	**21,9%**	**85 831**	**19,4%**	**24,4%**
Employee related costs	167 901	40 257	24,0%	40 257	24,0%	32 633	21,4%	23,4%
Remuneration of councillors	17 043	3 799	22,3%	3 799	22,3%	3 620	22,1%	4,9%
Bulk purchases - electricity	66 107	20 022	30,3%	20 022	30,3%	13 013	22,5%	53,9%
Inventory consumed	5 918	203	3,4%	203	3,4%	517	11,4%	(60,8%)
Debt impairment	32 077	-	-	-	-	-	-	-
Depreciation and amortisation	36 240	9 965	27,5%	9 965	27,5%	8 708	23,0%	14,4%
Interest	3 050	-	-	-	-	18	,5%	(100,0%)
Contracted services	89 650	16 625	18,5%	16 625	18,5%	14 627	18,5%	13,7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 637	-	-	-	-	-	-	-
Operational costs	62 722	15 860	25,3%	15 860	25,3%	12 696	23,2%	24,9%
Losses on disposal of Assets	600	-	-	-	-	-	-	-
Other Losses	-	11	-	11	-	-	-	(100,0%)
Surplus/(Deficit)	**(33 322)**	**50 138**	**-**	**50 138**	**-**	**82 704**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	46 017	25 683	55,8%	25 683	55,8%	5 083	12,8%	405,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 694**	**75 821**		**75 821**		**87 787**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 694**	**75 821**		**75 821**		**87 787**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 694**	**75 821**		**75 821**		**87 787**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 694**	**75 821**		**75 821**		**87 787**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**130 596**	**17 420**	**13,3%**	**17 420**	**13,3%**	**7 177**	**5,6%**	**142,7%**
National Government	39 884	10 427	26,1%	10 427	26,1%	5 437	16,0%	91,8%
Provincial Government	174	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 058**	**10 427**	**26,0%**	**10 427**	**26,0%**	**5 437**	**15,7%**	**91,8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	90 538	6 993	7,7%	6 993	7,7%	1 740	1,9%	301,8%
Capital Expenditure Functional	**130 596**	**17 420**	**13,3%**	**17 420**	**13,3%**	**7 177**	**5,6%**	**142,7%**
Municipal governance and administration	**34 549**	**3 235**	**9,4%**	**3 235**	**9,4%**	**226**	**1,6%**	**1 334,4%**
Executive and Council	30 000	3 168	10,6%	3 168	10,6%	3 015	51,4%	5,1%
Finance and administration	4 549	68	1,5%	68	1,5%	(2 789)	(32,6%)	(102,4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**26 644**	**2 286**	**8,6%**	**2 286**	**8,6%**	**241**	**1,6%**	**848,5%**
Community and Social Services	8 664	1 982	22,9%	1 982	22,9%	241	5,4%	722,5%
Sport And Recreation	8 836	304	3,4%	304	3,4%	-	-	(100,0%)
Public Safety	9 143	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**62 038**	**11 899**	**19,2%**	**11 899**	**19,2%**	**5 695**	**6,2%**	**109,0%**
Planning and Development	7 522	988	13,1%	988	13,1%	334	2,7%	196,0%
Road Transport	54 517	10 911	20,0%	10 911	20,0%	5 361	6,7%	103,5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**7 365**	**-**	**-**	**-**	**-**	**1 016**	**17,1%**	**(100,0%)**
Energy sources	4 869	-	-	-	-	470	12,5%	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	870	-	-	-	-	-	-	-
Waste Management	1 626	-	-	-	-	546	25,1%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**501 148**	**410 479**	**81,9%**	**410 479**	**81,9%**	**164 138**	**37,2%**	**150,1%**
Property rates	49 972	36 729	73,5%	36 729	73,5%	21 033	67,6%	74,6%
Service charges	98 454	9 289	9,4%	9 289	9,4%	20 577	27,2%	(54,9%)
Other revenue	26 748	52 560	196,5%	52 560	196,5%	2 234	47,8%	2 252,6%
Transfers and Subsidies - Operational	254 956	317 700	124,6%	317 700	124,6%	103 749	39,5%	206,2%
Transfers and Subsidies - Capital	46 017	(6 284)	(13,7%)	(6 284)	(13,7%)	13 601	34,2%	(146,2%)
Interest	25 000	485	1,9%	485	1,9%	2 943	10,5%	(83,5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(439 043)**	**(116 633)**	**26,6%**	**(116 633)**	**26,6%**	**(105 044)**	**26,5%**	**11,0%**
Suppliers and employees	(435 993)	(116 633)	26,8%	(116 633)	26,8%	(105 044)	26,8%	11,0%
Finance charges	(3 050)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**62 106**	**293 846**	**473,1%**	**293 846**	**473,1%**	**59 094**	**128,4%**	**397,2%**
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	**(144 685)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(144 685)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(144 685)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**79**	**-**	**79**	**-**	**80**	**-**	**(1,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	79	-	79	-	80	-	(1,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**79**	**-**	**79**	**-**	**80**	**-**	**(1,0%)**
Net Increase/(Decrease) in cash held	**(82 580)**	**293 925**	**(355,9%)**	**293 925**	**(355,9%)**	**59 174**	**(58,8%)**	**396,7%**
Cash/cash equivalents at the year begin:	92 208	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**9 629**	**425 853**	**4 422,7%**	**425 853**	**4 422,7%**	**59 174**	**71,5%**	**619,7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 830	55,4%	23	,3%	295	3,4%	3 576	41,0%	8 725	3,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 407	13,7%	(294)	(,2%)	(8)	-	116 693	86,6%	134 797	51,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 235	3,1%	(8)	-	957	1,3%	68 524	95,6%	71 709	27,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	(3,3%)	(1 412)	106,9%	(17)	1,3%	65	(4,9%)	(1 321)	(,5%)	-	-	-	-
Interest on Arrear Debtor Accounts	807	2,1%	-	-	421	1,1%	37 795	96,9%	39 023	14,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 527	50,3%	5	-	16	,1%	5 446	49,5%	10 993	4,2%	-	-	-	-
Total By Income Source	**31 849**	**12,1%**	**(1 686)**	**(,6%)**	**1 663**	**,6%**	**232 100**	**87,9%**	**263 926**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 290	3,6%	(1 447)	(4,1%)	163	,5%	35 405	100,0%	35 410	13,4%	-	-	-	-
Commercial	21 986	39,2%	(128)	(,2%)	186	,3%	34 080	60,7%	56 124	21,3%	-	-	-	-
Households	8 112	4,9%	(111)	(,1%)	1 178	,7%	155 492	94,4%	164 672	62,4%	-	-	-	-
Other	461	6,0%	(0)	-	137	1,8%	7 123	92,3%	7 720	2,9%	-	-	-	-
Total By Customer Group	**31 849**	**12,1%**	**(1 686)**	**(,6%)**	**1 663**	**,6%**	**232 100**	**87,9%**	**263 926**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	7 299	100,0%	-	-	-	-	-	-	7 299	70,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	712	100,0%	-	-	-	-	-	-	712	6,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 369	100,0%	-	-	-	-	-	-	2 369	22,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 380**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**10 380**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**3 011 913**	**661 737**	**22,0%**	**661 737**	**22,0%**	**609 003**	**22,4%**	**8,7%**
Exchange Revenue								
Service charges - Electricity	1 593 176	305 714	19,2%	305 714	19,2%	264 295	18,9%	15,7%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	108 227	29 123	26,9%	29 123	26,9%	27 671	26,8%	5,2%
Sale of Goods and Rendering of Services	33 194	6 989	21,1%	6 989	21,1%	5 936	15,9%	17,7%
Agency services	14 500	1 716	11,8%	1 716	11,8%	2 968	20,2%	(42,2%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 250	2 836	25,2%	2 836	25,2%	2 539	23,1%	11,7%
Interest earned from Current and Non Current Assets	47 963	11 783	24,6%	11 783	24,6%	18 945	34,8%	(37,8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 610	894	24,8%	894	24,8%	846	27,9%	5,6%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	24 807	19 899	80,2%	19 899	80,2%	3 211	14,5%	519,7%
Non-Exchange Revenue								
Property rates	812 465	149 470	18,4%	149 470	18,4%	147 594	20,2%	1,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	41 119	5 091	12,4%	5 091	12,4%	15 239	45,5%	(66,6%)
Licences or permits	1 660	198	11,9%	198	11,9%	186	19,1%	6,4%
Transfer and subsidies - Operational	311 441	123 732	39,7%	123 732	39,7%	119 572	39,8%	3,5%
Interest	3 500	4 293	122,7%	4 293	122,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	5 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**3 011 642**	**660 448**	**21,9%**	**660 448**	**21,9%**	**624 736**	**23,0%**	**5,7%**
Employee related costs	668 517	142 886	21,4%	142 886	21,4%	134 486	22,5%	6,2%
Remuneration of councillors	33 638	7 651	22,7%	7 651	22,7%	7 086	18,7%	8,0%
Bulk purchases - electricity	1 432 007	355 433	24,8%	355 433	24,8%	328 743	26,5%	8,1%
Inventory consumed	28 964	8 794	30,4%	8 794	30,4%	7 216	27,4%	21,9%
Debt impairment	29 241	-	-	-	-	-	-	-
Depreciation and amortisation	179 433	36 635	20,4%	36 635	20,4%	34 457	20,2%	6,3%
Interest	14 300	109	,8%	109	,8%	238	1,5%	(54,3%)
Contracted services	405 314	81 611	20,1%	81 611	20,1%	83 545	20,9%	(2,3%)
Transfers and subsidies	17 521	4 714	26,9%	4 714	26,9%	2 965	10,8%	59,0%
Irrecoverable debts written off	2 840	815	28,7%	815	28,7%	813	28,6%	,3%
Operational costs	161 547	21 800	13,5%	21 800	13,5%	25 187	17,0%	(13,4%)
Losses on disposal of Assets	8 621	-	-	-	-	-	-	-
Other Losses	29 700	-	-	-	-	-	-	-
Surplus/(Deficit)	**271**	**1 289**	**-**	**1 289**	**-**	**(15 733)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	63 034	13 901	22,1%	13 901	22,1%	76 106	96,0%	(81,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	225	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**63 304**	**15 190**		**15 190**		**60 598**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 304**	**15 190**		**15 190**		**60 598**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 304**	**15 190**		**15 190**		**60 598**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 304**	**15 190**		**15 190**		**60 598**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**230 797**	**37 551**	**16,3%**	**37 551**	**16,3%**	**100 905**	**30,7%**	**(62,8%)**
National Government	54 551	12 369	22,7%	12 369	22,7%	74 825	113,2%	(83,5%)
Provincial Government	50	-	-	-	-	2	,1%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	250	-	-	-	-	-	-	-
Transfers recognised - capital	**54 851**	**12 369**	**22,6%**	**12 369**	**22,6%**	**74 827**	**107,8%**	**(83,5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	175 946	25 182	14,3%	25 182	14,3%	26 078	10,1%	(3,4%)
Capital Expenditure Functional	**230 797**	**37 551**	**16,3%**	**37 551**	**16,3%**	**100 905**	**30,7%**	**(62,8%)**
Municipal governance and administration	**24 987**	**1 647**	**6,6%**	**1 647**	**6,6%**	**1 749**	**4,0%**	**(5,8%)**
Executive and Council	2 700	1 505	55,7%	1 505	55,7%	1 202	4,9%	25,2%
Finance and administration	22 287	142	,6%	142	,6%	547	2,8%	(74,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**45 277**	**3 142**	**6,9%**	**3 142**	**6,9%**	**1 901**	**3,8%**	**65,3%**
Community and Social Services	5 630	1 185	21,0%	1 185	21,0%	1 254	12,2%	(5,5%)
Sport And Recreation	26 277	1 498	5,7%	1 498	5,7%	489	2,8%	205,9%
Public Safety	2 770	460	16,6%	460	16,6%	156	1,1%	195,0%
Housing	10 600	-	-	-	-	2	-	(100,0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 447**	**16 365**	**17,1%**	**16 365**	**17,1%**	**69 039**	**65,1%**	**(76,3%)**
Planning and Development	9 156	1 618	17,7%	1 618	17,7%	-	-	(100,0%)
Road Transport	86 291	14 747	17,1%	14 747	17,1%	69 039	75,8%	(78,6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**65 085**	**16 396**	**25,2%**	**16 396**	**25,2%**	**28 216**	**22,0%**	**(41,9%)**
Energy sources	64 035	16 396	25,6%	16 396	25,6%	28 216	22,5%	(41,9%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 050	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**3 436 129**	**867 822**	**25,3%**	**867 822**	**25,3%**	**769 797**	**27,6%**	**12,7%**
Property rates	808 900	157 748	19,5%	157 748	19,5%	134 267	19,7%	17,5%
Service charges	1 917 168	478 727	25,0%	478 727	25,0%	407 975	27,6%	17,3%
Other revenue	227 267	71 344	31,4%	71 344	31,4%	68 451	36,4%	4,2%
Transfers and Subsidies - Operational	359 765	142 892	39,7%	142 892	39,7%	119 062	39,2%	20,0%
Transfers and Subsidies - Capital	63 034	-	-	-	-	17 410	22,9%	(100,0%)
Interest	59 996	17 111	28,5%	17 111	28,5%	22 631	41,6%	(24,4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(3 058 260)**	**(701 004)**	**22,9%**	**(701 004)**	**22,9%**	**(286 317)**	**11,5%**	**144,8%**
Suppliers and employees	(3 031 190)	(700 895)	23,1%	(700 895)	23,1%	(286 078)	11,6%	145,0%
Finance charges	(14 300)	(109)	,8%	(109)	,8%	(238)	1,5%	(54,3%)
Transfers and grants	(12 771)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**377 869**	**166 819**	**44,1%**	**166 819**	**44,1%**	**483 480**	**167,2%**	**(65,5%)**
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	**(284 656)**	**(126 019)**	**44,3%**	**(126 019)**	**44,3%**	**(125 147)**	**38,1%**	**,7%**
Capital assets	(284 656)	(126 019)	44,3%	(126 019)	44,3%	(125 147)	38,1%	,7%
Net Cash from/(used) Investing Activities	**(284 656)**	**(126 019)**	**44,3%**	**(126 019)**	**44,3%**	**(125 147)**	**38,1%**	**,7%**
Cash Flow from Financing Activities								
Receipts	**3 240**	**6**	**,2%**	**6**	**,2%**	**7**	**2,0%**	**(11,2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 240	6	,2%	6	,2%	7	2,0%	(11,2%)
Payments	**(16 283)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 283)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(13 043)**	**6**	**-**	**6**	**-**	**7**	**(,1%)**	**(11,2%)**
Net Increase/(Decrease) in cash held	**80 170**	**40 806**	**50,9%**	**40 806**	**50,9%**	**358 340**	**(690,3%)**	**(88,6%)**
Cash/cash equivalents at the year begin:	974 595	1 033 468	106,0%	1 033 468	106,0%	1 437 299	125,8%	(28,1%)
Cash/cash equivalents at the year end:	**1 054 765**	**1 074 273**	**101,8%**	**1 074 273**	**101,8%**	**1 794 069**	**164,4%**	**(40,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	56 427	39,3%	9 838	6,9%	5 652	3,9%	71 597	49,9%	143 514	27,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 641	17,5%	14 958	7,0%	5 337	2,5%	157 108	73,1%	215 045	41,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 574	17,5%	1 977	6,2%	1 423	4,5%	22 855	71,8%	31 829	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	1,1%	25	,9%	23	,8%	2 832	97,3%	2 912	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	2 381	3,1%	2 275	3,0%	3 006	3,9%	68 498	89,9%	76 160	14,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 317	2,6%	379	,7%	9 179	18,0%	40 160	78,7%	51 035	9,8%	-	-	-	-
Total By Income Source	**103 371**	**19,9%**	**29 452**	**5,7%**	**24 620**	**4,7%**	**363 051**	**69,8%**	**520 494**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 298	21,5%	2 459	8,4%	348	1,2%	20 120	68,8%	29 225	5,6%	-	-	-	-
Commercial	31 933	20,6%	7 112	4,6%	12 442	8,0%	103 799	66,8%	155 286	29,8%	-	-	-	-
Households	65 140	19,4%	19 881	5,9%	11 831	3,5%	239 132	71,2%	335 984	64,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**103 371**	**19,9%**	**29 452**	**5,7%**	**24 620**	**4,7%**	**363 051**	**69,8%**	**520 494**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	521	96,4%	-	-	-	-	19	3,6%	540	2,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 695	74,8%	5 850	23,4%	89	,4%	362	1,4%	24 996	97,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**19 216**	**75,3%**	**5 850**	**22,9%**	**89**	**,3%**	**381**	**1,5%**	**25 536**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**250 641**	**97 538**	**38,9%**	**97 538**	**38,9%**	**110 796**	**42,3%**	**(12,0%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	681	171	25,1%	171	25,1%	163	22,8%	4,8%
Sale of Goods and Rendering of Services	245	46	18,6%	46	18,6%	10	,1%	350,1%
Agency services	469	57	12,0%	57	12,0%	32	15,9%	77,8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 528	2 222	17,7%	2 222	17,7%	2 955	24,6%	(24,8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	757	174	23,0%	174	23,0%	154	20,2%	12,8%
Licence and permits	31	13	41,4%	13	41,4%	2	8,0%	709,7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 031	222	21,6%	222	21,6%	149	9,0%	49,5%
Non-Exchange Revenue								
Property rates	22 832	5 722	25,1%	5 722	25,1%	17 885	79,6%	(68,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	210 710	88 593	42,0%	88 593	42,0%	89 113	42,2%	(,6%)
Interest	1 355	319	23,5%	319	23,5%	333	27,8%	(4,3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**250 264**	**63 422**	**25,3%**	**63 422**	**25,3%**	**62 825**	**24,0%**	**1,0%**
Employee related costs	96 035	22 049	23,0%	22 049	23,0%	19 387	21,8%	13,7%
Remuneration of councillors	17 347	3 968	22,9%	3 968	22,9%	3 842	24,1%	3,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 820	448	24,6%	448	24,6%	167	9,2%	168,1%
Debt impairment	900	704	78,2%	704	78,2%	2 611	290,2%	(73,1%)
Depreciation and amortisation	29 300	8 698	29,7%	8 698	29,7%	8 286	28,3%	5,0%
Interest	-	-	-	-	-	0	-	(100,0%)
Contracted services	58 022	14 387	24,8%	14 387	24,8%	14 523	19,5%	(,9%)
Transfers and subsidies	3 700	873	23,6%	873	23,6%	1 617	42,5%	(46,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	43 139	12 290	28,5%	12 290	28,5%	12 392	26,6%	(,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	5	-	5	-	-	-	(100,0%)
Surplus/(Deficit)	**376**	**34 116**	**-**	**34 116**	**-**	**47 971**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	52 768	16 738	31,7%	16 738	31,7%	9 815	28,5%	70,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**53 144**	**50 855**		**50 855**		**57 787**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**53 144**	**50 855**		**50 855**		**57 787**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**53 144**	**50 855**		**50 855**		**57 787**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**53 144**	**50 855**		**50 855**		**57 787**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**68 805**	**(60 886)**	**(88,5%)**	**(60 886)**	**(88,5%)**	**12 142**	**29,5%**	**(601,4%)**
National Government	40 181	(34 446)	(85,7%)	(34 446)	(85,7%)	8 610	28,7%	(500,1%)
Provincial Government	5 704	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 885**	**(34 446)**	**(75,1%)**	**(34 446)**	**(75,1%)**	**8 610**	**28,7%**	**(500,1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	22 920	(26 440)	(115,4%)	(26 440)	(115,4%)	3 532	31,5%	(848,6%)
Capital Expenditure Functional	**68 805**	**(60 886)**	**(88,5%)**	**(60 886)**	**(88,5%)**	**12 142**	**29,5%**	**(601,4%)**
Municipal governance and administration	**7 668**	**(3 324)**	**(43,4%)**	**(3 324)**	**(43,4%)**	**-**	**-**	**(100,0%)**
Executive and Council	3 104	(384)	(12,4%)	(384)	(12,4%)	-	-	(100,0%)
Finance and administration	4 563	(2 940)	(64,4%)	(2 940)	(64,4%)	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 330**	**(3 343)**	**(143,5%)**	**(3 343)**	**(143,5%)**	**846**	**21,9%**	**(495,2%)**
Community and Social Services	2 330	(3 343)	(143,5%)	(3 343)	(143,5%)	846	21,9%	(495,2%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 807**	**(54 219)**	**(92,2%)**	**(54 219)**	**(92,2%)**	**11 296**	**33,6%**	**(580,0%)**
Planning and Development	49 737	(23 790)	(47,8%)	(23 790)	(47,8%)	9 695	29,9%	(345,4%)
Road Transport	9 070	(30 429)	(335,5%)	(30 429)	(335,5%)	1 601	138,4%	(2 000,5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**320 244**	**(447 409)**	**(139,7%)**	**(447 409)**	**(139,7%)**	**246 412**	**78,8%**	**(281,6%)**
Property rates	17 171	4 652	27,1%	4 652	27,1%	2 241	11,7%	107,6%
Service charges	579	209	36,1%	209	36,1%	72	11,9%	188,7%
Other revenue	26 489	688	2,6%	688	2,6%	433	1,8%	58,9%
Transfers and Subsidies - Operational	210 710	(263 632)	(125,1%)	(263 632)	(125,1%)	223 928	106,0%	(217,7%)
Transfers and Subsidies - Capital	52 768	(189 343)	(358,8%)	(189 343)	(358,8%)	16 783	36,5%	(1 228,2%)
Interest	12 528	-	-	-	-	2 955	24,6%	(100,0%)
Dividends	-	18	-	18	-	-	-	(100,0%)
Payments	**(233 660)**	**4**	**-**	**4**	**-**	**(7)**	**-**	**(152,8%)**
Suppliers and employees	(229 960)	4	-	4	-	(7)	-	(152,8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(3 700)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**86 584**	**(447 405)**	**(516,7%)**	**(447 405)**	**(516,7%)**	**246 405**	**315,1%**	**(281,6%)**
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	**(78 526)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(78 526)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(78 526)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**8 058**	**(447 405)**	**(5 552,2%)**	**(447 405)**	**(5 552,2%)**	**246 405**	**799,3%**	**(281,6%)**
Cash/cash equivalents at the year begin:	75 162	83 871	111,6%	83 871	111,6%	47 300	80,0%	77,3%
Cash/cash equivalents at the year end:	**83 220**	**(270 570)**	**(325,1%)**	**(270 570)**	**(325,1%)**	**293 705**	**326,5%**	**(192,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 384	13,0%	(33)	(,1%)	2 375	9,2%	20 215	77,9%	25 941	77,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	62	14,7%	-	-	30	7,2%	330	78,1%	422	1,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	102	54,4%	(6)	(3,3%)	(83)	(43,8%)	175	92,8%	188	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	214	4,2%	-	-	104	2,0%	4 785	93,8%	5 104	15,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14)	(,7%)	(1)	-	1	-	1 888	100,8%	1 874	5,6%	-	-	-	-
Total By Income Source	**3 749**	**11,2%**	**(40)**	**(,1%)**	**2 427**	**7,2%**	**27 393**	**81,7%**	**33 530**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 441	46,7%	(27)	(,5%)	1 436	27,5%	1 377	26,3%	5 227	15,6%	-	-	-	-
Commercial	729	5,3%	(2)	-	289	2,1%	12 635	92,6%	13 651	40,7%	-	-	-	-
Households	57	2,2%	-	-	29	1,1%	2 480	96,7%	2 566	7,7%	-	-	-	-
Other	522	4,3%	(11)	(,1%)	673	5,6%	10 901	90,2%	12 085	36,0%	-	-	-	-
Total By Customer Group	**3 749**	**11,2%**	**(40)**	**(,1%)**	**2 427**	**7,2%**	**27 393**	**81,7%**	**33 530**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	346	96,1%	8	2,3%	(0)	-	6	1,6%	360	63,5%
Auditor-General	-	-	-	-	-	-	0	100,0%	0	-
Other	207	100,0%	-	-	-	-	(0)	-	207	36,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**553**	**97,5%**	**8**	**1,4%**	**(0)**	**-**	**6**	**1,0%**	**567**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**182 657**	**84 775**	**46,4%**	**84 775**	**46,4%**	**85 323**	**49,3%**	**(,6%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	300	76	25,4%	76	25,4%	72	25,1%	5,6%
Sale of Goods and Rendering of Services	14 984	1 279	8,5%	1 279	8,5%	755	8,6%	69,4%
Agency services	220	53	23,9%	53	23,9%	46	23,0%	14,0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	33	10	30,6%	10	30,6%	2	5,6%	418,8%
Interest earned from Current and Non Current Assets	3 222	1 324	41,1%	1 324	41,1%	1 205	43,7%	9,8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 075	386	35,9%	386	35,9%	226	23,9%	70,4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	130	4	3,3%	4	3,3%	5	4,0%	(7,2%)
Non-Exchange Revenue								
Property rates	35 623	30 791	86,4%	30 791	86,4%	30 107	90,0%	2,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	35	10	27,2%	10	27,2%	2	17,8%	434,9%
Transfer and subsidies - Operational	126 101	50 923	40,4%	50 923	40,4%	52 715	41,8%	(3,4%)
Interest	300	31	10,5%	31	10,5%	188	63,2%	(83,2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	635	(112)	(17,6%)	(112)	(17,6%)	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**179 047**	**37 895**	**21,2%**	**37 895**	**21,2%**	**33 652**	**20,0%**	**12,6%**
Employee related costs	67 812	15 322	22,6%	15 322	22,6%	9 340	14,8%	64,0%
Remuneration of councillors	10 210	2 442	23,9%	2 442	23,9%	1 588	16,1%	53,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	670	429	64,0%	429	64,0%	305	28,0%	40,4%
Debt impairment	2 700	-	-	-	-	-	-	-
Depreciation and amortisation	22 008	5 115	23,2%	5 115	23,2%	4 583	19,9%	11,6%
Interest	400	12	3,1%	12	3,1%	-	-	(100,0%)
Contracted services	49 810	9 063	18,2%	9 063	18,2%	10 339	24,7%	(12,3%)
Transfers and subsidies	2 630	526	20,0%	526	20,0%	721	22,4%	(27,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	22 807	4 986	21,9%	4 986	21,9%	6 777	28,1%	(26,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 610**	**46 880**	**-**	**46 880**	**-**	**51 670**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	26 787	7 895	29,5%	7 895	29,5%	15 732	61,5%	(49,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 397**	**54 775**		**54 775**		**67 403**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 397**	**54 775**		**54 775**		**67 403**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 397**	**54 775**		**54 775**		**67 403**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 397**	**54 775**		**54 775**		**67 403**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**43 417**	**(61 486)**	**(141,6%)**	**(61 486)**	**(141,6%)**	**15 123**	**63,5%**	**(506,6%)**
National Government	23 293	(49 657)	(213,2%)	(49 657)	(213,2%)	13 876	62,4%	(457,9%)
Provincial Government	-	(1 608)	-	(1 608)	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 293**	**(51 265)**	**(220,1%)**	**(51 265)**	**(220,1%)**	**13 876**	**62,4%**	**(469,5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	20 124	(10 221)	(50,8%)	(10 221)	(50,8%)	1 247	79,5%	(919,3%)
Capital Expenditure Functional	**43 417**	**(61 486)**	**(141,6%)**	**(61 486)**	**(141,6%)**	**15 123**	**63,5%**	**(506,6%)**
Municipal governance and administration	**1 324**	**(2 293)**	**(173,2%)**	**(2 293)**	**(173,2%)**	**339**	**42,9%**	**(777,1%)**
Executive and Council	-	(176)	-	(176)	-	-	-	(100,0%)
Finance and administration	1 324	(2 117)	(159,9%)	(2 117)	(159,9%)	339	50,5%	(725,1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**130**	**(2 301)**	**(1 769,7%)**	**(2 301)**	**(1 769,7%)**	**909**	**259,7%**	**(353,2%)**
Community and Social Services	100	(2 301)	(2 300,7%)	(2 301)	(2 300,7%)	134	38,3%	(1 816,9%)
Sport And Recreation	30	-	-	-	-	775	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 963**	**(54 460)**	**(129,8%)**	**(54 460)**	**(129,8%)**	**13 876**	**61,9%**	**(492,5%)**
Planning and Development	-	(593)	-	(593)	-	-	-	(100,0%)
Road Transport	41 963	(53 868)	(128,4%)	(53 868)	(128,4%)	13 876	62,4%	(488,2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**(2 432)**	**-**	**(2 432)**	**-**	**-**	**-**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	(2 432)	-	(2 432)	-	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**217 141**	**171 240**	**78,9%**	**171 240**	**78,9%**	**148 129**	**71,4%**	**15,6%**
Property rates	28 916	17 839	61,7%	17 839	61,7%	(7 341)	(25,7%)	(343,0%)
Service charges	317	97	30,7%	97	30,7%	17	5,2%	463,6%
Other revenue	31 798	7 586	23,9%	7 586	23,9%	5 199	37,6%	45,9%
Transfers and Subsidies - Operational	126 101	127 057	100,8%	127 057	100,8%	127 260	93,4%	(,2%)
Transfers and Subsidies - Capital	26 787	17 000	63,5%	17 000	63,5%	21 598	84,4%	(21,3%)
Interest	3 222	1 661	51,6%	1 661	51,6%	1 395	50,6%	19,1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(161 962)**	**(34 506)**	**21,3%**	**(34 506)**	**21,3%**	**(39 150)**	**26,5%**	**(11,9%)**
Suppliers and employees	(161 562)	(34 506)	21,4%	(34 506)	21,4%	(39 150)	26,5%	(11,9%)
Finance charges	(400)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**55 178**	**136 734**	**247,8%**	**136 734**	**247,8%**	**108 978**	**182,7%**	**25,5%**
Cash Flow from Investing Activities								
Receipts	**4 865**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	4 865	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(49 930)**	**(7 358)**	**14,7%**	**(7 358)**	**14,7%**	**(13 849)**	**50,6%**	**(46,9%)**
Capital assets	(49 930)	(7 358)	14,7%	(7 358)	14,7%	(13 849)	50,6%	(46,9%)
Net Cash from/(used) Investing Activities	**(45 064)**	**(7 358)**	**16,3%**	**(7 358)**	**16,3%**	**(13 849)**	**50,6%**	**(46,9%)**
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	**10 114**	**129 377**	**1 279,2%**	**129 377**	**1 279,2%**	**95 129**	**294,7%**	**36,0%**
Cash/cash equivalents at the year begin:	34 290	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**44 404**	**128 064**	**288,4%**	**128 064**	**288,4%**	**95 129**	**182,6%**	**34,6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	400	1,1%	-	-	25 213	69,3%	10 767	29,6%	36 380	96,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	40	38,8%	-	-	12	11,9%	50	49,3%	102	,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	155	14,4%	-	-	68	6,3%	853	79,3%	1 076	2,8%	-	-	-	-
Interest on Arrear Debtor Accounts	42	9,0%	-	-	-	-	426	91,0%	468	1,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(219)	85,9%	(2)	,7%	(2)	,9%	(32)	12,5%	(254)	(,7%)	-	-	-	-
Total By Income Source	**419**	**1,1%**	**(2)**	**-**	**25 291**	**67,0%**	**12 064**	**31,9%**	**37 772**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(192)	(,6%)	-	-	23 866	77,4%	7 175	23,3%	30 850	81,7%	-	-	-	-
Commercial	365	15,3%	-	-	239	10,0%	1 789	74,8%	2 393	6,3%	-	-	-	-
Households	32	2,4%	-	-	187	13,7%	1 140	83,9%	1 359	3,6%	-	-	-	-
Other	214	6,7%	(2)	(,1%)	1 000	31,5%	1 959	61,8%	3 171	8,4%	-	-	-	-
Total By Customer Group	**419**	**1,1%**	**(2)**	**-**	**25 291**	**67,0%**	**12 064**	**31,9%**	**37 772**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	277	31,7%	-	-	-	-	596	68,3%	873	81,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	195	95,1%	-	-	10	4,9%	-	-	205	19,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**472**	**43,8%**	**-**	**-**	**10**	**,9%**	**596**	**55,3%**	**1 078**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 632 705**	**569 442**	**34,9%**	**569 442**	**34,9%**	**492 361**	**30,7%**	**15,7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	351 077	84 120	24,0%	84 120	24,0%	74 037	23,8%	13,6%
Service charges - Waste Water Management	122 056	26 805	22,0%	26 805	22,0%	26 611	30,2%	,7%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	63 863	34 391	53,9%	34 391	53,9%	941	,7%	3 553,7%
Agency services	2 451	608	24,8%	608	24,8%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	69 437	26 587	38,3%	26 587	38,3%	28 475	31,3%	(6,6%)
Interest earned from Current and Non Current Assets	38 392	8 726	22,7%	8 726	22,7%	11 902	38,6%	(26,7%)
Dividends	21 592	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 811	178	3,7%	178	3,7%	85	1,8%	108,7%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	939	13	1,4%	13	1,4%	-	-	(100,0%)
Licences or permits	48	4	7,7%	4	7,7%	8	17,4%	(53,6%)
Transfer and subsidies - Operational	957 845	388 011	40,5%	388 011	40,5%	350 302	39,0%	10,8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	194	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 618 140**	**288 344**	**17,8%**	**288 344**	**17,8%**	**246 869**	**15,7%**	**16,8%**
Employee related costs	372 876	82 898	22,2%	82 898	22,2%	74 416	22,4%	11,4%
Remuneration of councillors	13 045	3 560	27,3%	3 560	27,3%	2 632	19,4%	35,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	237 617	5 952	2,5%	5 952	2,5%	5 797	2,6%	2,7%
Debt impairment	(267 250)	-	-	-	-	-	-	-
Depreciation and amortisation	172 369	38 689	22,4%	38 689	22,4%	33 924	20,1%	14,0%
Interest	214	122	56,8%	122	56,8%	1 093	14,1%	(88,9%)
Contracted services	240 826	61 430	25,5%	61 430	25,5%	47 417	20,4%	29,6%
Transfers and subsidies	45 309	11 058	24,4%	11 058	24,4%	7 049	16,1%	56,9%
Irrecoverable debts written off	410 648	(275)	(,1%)	(275)	(,1%)	695	2,1%	(139,6%)
Operational costs	276 763	84 910	30,7%	84 910	30,7%	73 845	23,0%	15,0%
Losses on disposal of Assets	3 500	-	-	-	-	-	-	-
Other Losses	112 222	-	-	-	-	-	-	-
Surplus/(Deficit)	**14 565**	**281 098**	**-**	**281 098**	**-**	**245 492**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	281 150	41 104	14,6%	41 104	14,6%	46 263	15,8%	(11,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**295 715**	**322 202**		**322 202**		**291 755**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**295 715**	**322 202**		**322 202**		**291 755**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**295 715**	**322 202**		**322 202**		**291 755**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**295 715**	**322 202**		**322 202**		**291 755**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**357 453**	**47 511**	**13,3%**	**47 511**	**13,3%**	**40 568**	**8,4%**	**17,1%**
National Government	244 478	35 745	14,6%	35 745	14,6%	40 156	15,8%	(11,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**244 478**	**35 745**	**14,6%**	**35 745**	**14,6%**	**40 156**	**15,8%**	**(11,0%)**
Borrowing	300	-	-	-	-	-	-	-
Internally generated funds	112 674	11 765	10,4%	11 765	10,4%	411	,6%	2 761,2%
Capital Expenditure Functional	**357 453**	**47 511**	**13,3%**	**47 511**	**13,3%**	**40 568**	**8,4%**	**17,1%**
Municipal governance and administration	**59 369**	**185**	**,3%**	**185**	**,3%**	**263**	**,2%**	**(29,5%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	59 369	185	,3%	185	,3%	263	,2%	(29,5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**90**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	10	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	80	-	-	-	-	-	-	-
Economic and Environmental Services	**280**	**27**	**9,5%**	**27**	**9,5%**	**41**	**3,6%**	**(34,7%)**
Planning and Development	280	27	9,5%	27	9,5%	41	3,6%	(34,7%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**297 713**	**47 299**	**15,9%**	**47 299**	**15,9%**	**40 264**	**13,1%**	**17,5%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	171 012	28 196	16,5%	28 196	16,5%	30 920	16,6%	(8,8%)
Waste Water Management	126 701	19 103	15,1%	19 103	15,1%	9 344	7,7%	104,4%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 910 961**	**677 791**	**35,5%**	**677 791**	**35,5%**	**543 345**	**31,2%**	**24,7%**
Property rates	-	-	-	-	-	-	-	-
Service charges	358 326	86 734	24,2%	86 734	24,2%	66 433	28,2%	30,6%
Other revenue	213 382	72 925	34,2%	72 925	34,2%	43 318	21,8%	68,3%
Transfers and Subsidies - Operational	957 845	367 156	38,3%	367 156	38,3%	343 413	38,4%	6,9%
Transfers and Subsidies - Capital	281 150	141 000	50,2%	141 000	50,2%	77 834	26,6%	81,2%
Interest	78 666	9 976	12,7%	9 976	12,7%	12 348	14,8%	(19,2%)
Dividends	21 592	-	-	-	-	-	-	-
Payments	**(1 431 004)**	**(395 936)**	**27,7%**	**(395 936)**	**27,7%**	**(362 658)**	**29,2%**	**9,2%**
Suppliers and employees	(1 428 951)	(395 524)	27,7%	(395 524)	27,7%	(362 658)	29,3%	9,1%
Finance charges	(900)	(413)	45,9%	(413)	45,9%	-	-	(100,0%)
Transfers and grants	(1 153)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**479 956**	**281 854**	**58,7%**	**281 854**	**58,7%**	**180 687**	**36,3%**	**56,0%**
Cash Flow from Investing Activities								
Receipts	**860**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	860	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(477 923)**	**(55 290)**	**11,6%**	**(55 290)**	**11,6%**	**(41 693)**	**11,3%**	**32,6%**
Capital assets	(477 923)	(55 290)	11,6%	(55 290)	11,6%	(41 693)	11,3%	32,6%
Net Cash from/(used) Investing Activities	**(477 063)**	**(55 290)**	**11,6%**	**(55 290)**	**11,6%**	**(41 693)**	**11,3%**	**32,6%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(12 127)**	**(4 212)**	**34,7%**	**(4 212)**	**34,7%**	**(3 418)**	**9,6%**	**23,2%**
Repayment of borrowing	(12 127)	(4 212)	34,7%	(4 212)	34,7%	(3 418)	9,6%	23,2%
Net Cash from/(used) Financing Activities	**(12 127)**	**(4 212)**	**34,7%**	**(4 212)**	**34,7%**	**(3 418)**	**9,6%**	**23,2%**
Net Increase/(Decrease) in cash held	**(9 234)**	**222 352**	**(2 408,1%)**	**222 352**	**(2 408,1%)**	**135 575**	**145,2%**	**64,0%**
Cash/cash equivalents at the year begin:	222 439	215 967	97,1%	215 967	97,1%	426 405	331,6%	(49,4%)
Cash/cash equivalents at the year end:	213 205	436 241	204,6%	436 241	204,6%	527 131	237,5%	(17,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 889	4,6%	26 014	3,4%	26 270	3,5%	671 128	88,5%	758 302	62,0%	(1 551)	(,2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	732	100,0%	732	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 157	8,0%	6 942	5,0%	7 334	5,2%	114 382	81,8%	139 815	11,4%	(150)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 924	3,1%	9 475	3,0%	9 336	3,0%	286 623	90,9%	315 357	25,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	,1%	250	3,1%	263	3,3%	7 456	93,5%	7 974	,7%	(19)	(,2%)	-	-
Total By Income Source	**55 976**	**4,6%**	**42 681**	**3,5%**	**43 202**	**3,5%**	**1 080 320**	**88,4%**	**1 222 180**	**100,0%**	**(1 720)**	**(,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 689	10,1%	6 907	10,4%	3 863	5,8%	48 851	73,7%	66 310	5,4%	-	-	-	-
Commercial	11 619	16,9%	4 169	6,1%	4 181	6,1%	48 878	71,0%	68 846	5,6%	-	-	-	-
Households	37 669	3,5%	31 606	2,9%	35 158	3,2%	982 591	90,4%	1 087 024	88,9%	(1 720)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**55 976**	**4,6%**	**42 681**	**3,5%**	**43 202**	**3,5%**	**1 080 320**	**88,4%**	**1 222 180**	**100,0%**	**(1 720)**	**(,1%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	38 855	100,0%	-	-	-	-	-	-	38 855	72,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 236	61,0%	(902)	(6,0%)	5 539	36,6%	1 271	8,4%	15 144	28,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**48 090**	**89,1%**	**(902)**	**(1,7%)**	**5 539**	**10,3%**	**1 271**	**2,4%**	**53 999**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**547 911**	**164 027**	**29,9%**	**164 027**	**29,9%**	**180 674**	**35,9%**	**(9,2%)**
Exchange Revenue								
Service charges - Electricity	230 201	59 235	25,7%	59 235	25,7%	62 148	29,1%	(4,7%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	22 989	7 137	31,0%	7 137	31,0%	6 926	32,6%	3,0%
Sale of Goods and Rendering of Services	12 480	928	7,4%	928	7,4%	828	17,5%	12,1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 694	(2 496)	(92,6%)	(2 496)	(92,6%)	1 181	-	(311,3%)
Interest earned from Current and Non Current Assets	7 000	1 656	23,7%	1 656	23,7%	1 851	28,1%	(10,5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 338	616	14,2%	616	14,2%	739	21,4%	(16,6%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 171	28	2,4%	28	2,4%	0	,1%	22 541,1%
Non-Exchange Revenue								
Property rates	154 037	54 825	35,6%	54 825	35,6%	63 788	43,2%	(14,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	202	64	31,5%	64	31,5%	15	6,2%	331,9%
Licences or permits	7 426	1 241	16,7%	1 241	16,7%	1 458	26,8%	(14,9%)
Transfer and subsidies - Operational	104 793	40 099	38,3%	40 099	38,3%	40 911	43,2%	(2,0%)
Interest	580	694	119,7%	694	119,7%	829	13,6%	(16,2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**529 184**	**164 720**	**31,1%**	**164 720**	**31,1%**	**153 529**	**32,5%**	**7,3%**
Employee related costs	181 847	47 177	25,9%	47 177	25,9%	41 662	25,2%	13,2%
Remuneration of councillors	8 483	2 166	25,5%	2 166	25,5%	1 994	23,5%	8,7%
Bulk purchases - electricity	180 246	73 067	40,5%	73 067	40,5%	67 881	45,3%	7,6%
Inventory consumed	16 396	2 895	17,7%	2 895	17,7%	3 324	24,3%	(12,9%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 410	6 392	24,2%	6 392	24,2%	9 759	39,0%	(34,5%)
Interest	-	-	-	-	-	-	-	-
Contracted services	60 366	11 575	19,2%	11 575	19,2%	13 093	24,6%	(11,6%)
Transfers and subsidies	100	-	-	-	-	-	-	-
Irrecoverable debts written off	6 500	9 447	145,3%	9 447	145,3%	6 597	329,8%	43,2%
Operational costs	48 836	12 000	24,6%	12 000	24,6%	9 220	18,9%	30,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**18 727**	**(692)**	**-**	**(692)**	**-**	**27 144**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	62 510	7 133	11,4%	7 133	11,4%	18 635	25,0%	(61,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 237**	**6 441**		**6 441**		**45 780**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 237**	**6 441**		**6 441**		**45 780**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 237**	**6 441**		**6 441**		**45 780**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 237**	**6 441**		**6 441**		**45 780**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**81 216**	**8 523**	**10,5%**	**8 523**	**10,5%**	**27 564**	**26,2%**	**(69,1%)**
National Government	33 813	4 142	12,2%	4 142	12,2%	14 263	41,6%	(71,0%)
Provincial Government	25 032	2 234	8,9%	2 234	8,9%	2 622	8,5%	(14,8%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 845**	**6 376**	**10,8%**	**6 376**	**10,8%**	**16 885**	**26,0%**	**(62,2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	22 371	2 147	9,6%	2 147	9,6%	10 680	26,5%	(79,9%)
Capital Expenditure Functional	**81 216**	**8 523**	**10,5%**	**8 523**	**10,5%**	**27 564**	**26,2%**	**(69,1%)**
Municipal governance and administration	**3 650**	**713**	**19,5%**	**713**	**19,5%**	**10**	**,2%**	**7 025,8%**
Executive and Council	700	684	97,7%	684	97,7%	-	-	(100,0%)
Finance and administration	2 950	29	1,0%	29	1,0%	10	,2%	186,9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**17 400**	**2 234**	**12,8%**	**2 234**	**12,8%**	**2 910**	**12,8%**	**(23,2%)**
Community and Social Services	-	-	-	-	-	65	5,2%	(100,0%)
Sport And Recreation	150	-	-	-	-	-	-	-
Public Safety	750	-	-	-	-	223	19,2%	(100,0%)
Housing	16 500	2 234	13,5%	2 234	13,5%	2 622	13,1%	(14,8%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 286**	**880**	**2,6%**	**880**	**2,6%**	**15 559**	**30,6%**	**(94,3%)**
Planning and Development	5 821	-	-	-	-	5 748	31,5%	(100,0%)
Road Transport	28 465	880	3,1%	880	3,1%	9 811	30,2%	(91,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**25 880**	**4 696**	**18,1%**	**4 696**	**18,1%**	**9 085**	**32,9%**	**(48,3%)**
Energy sources	24 580	4 696	19,1%	4 696	19,1%	7 248	28,9%	(35,2%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 300	-	-	-	-	1 836	73,5%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**648 913**	**185 188**	**28,5%**	**185 188**	**28,5%**	**186 141**	**30,2%**	**(,5%)**
Property rates	167 074	42 607	25,5%	42 607	25,5%	26 082	16,7%	63,4%
Service charges	271 272	78 431	28,9%	78 431	28,9%	65 382	26,2%	20,0%
Other revenue	34 402	8 217	23,9%	8 217	23,9%	27 417	81,9%	(70,0%)
Transfers and Subsidies - Operational	104 793	38 990	37,2%	38 990	37,2%	38 077	40,2%	2,4%
Transfers and Subsidies - Capital	62 510	15 591	24,9%	15 591	24,9%	27 903	37,4%	(44,1%)
Interest	8 863	1 352	15,3%	1 352	15,3%	1 279	19,4%	5,7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(496 274)**	**(117 160)**	**23,6%**	**(117 160)**	**23,6%**	**(110 769)**	**25,2%**	**5,8%**
Suppliers and employees	(496 174)	(117 160)	23,6%	(117 160)	23,6%	(110 769)	25,2%	5,8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**152 640**	**68 028**	**44,6%**	**68 028**	**44,6%**	**75 372**	**43,0%**	**(9,7%)**
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	**(81 216)**	**(15 427)**	**19,0%**	**(15 427)**	**19,0%**	**(40 679)**	**38,6%**	**(62,1%)**
Capital assets	(81 216)	(15 427)	19,0%	(15 427)	19,0%	(40 679)	38,6%	(62,1%)
Net Cash from/(used) Investing Activities	**(81 216)**	**(15 427)**	**19,0%**	**(15 427)**	**19,0%**	**(40 679)**	**38,6%**	**(62,1%)**
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	**71 423**	**52 601**	**73,6%**	**52 601**	**73,6%**	**34 693**	**49,6%**	**51,6%**
Cash/cash equivalents at the year begin:	112 925	121 036	107,2%	121 036	107,2%	111 400	156,4%	8,6%
Cash/cash equivalents at the year end:	**184 348**	**173 539**	**94,1%**	**173 539**	**94,1%**	**146 069**	**103,5%**	**18,8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 488	71,0%	3 994	22,7%	261	1,5%	849	4,8%	17 593	21,3%	6 014	34,2%	-	-
Receivables from Non-exchange Transactions - Property Rates	8 044	18,3%	4 072	9,2%	10 071	22,9%	21 865	49,6%	44 052	53,4%	(2 046)	(4,6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 370	27,8%	1 108	13,0%	594	7,0%	4 458	52,3%	8 529	10,3%	(5 307)	(62,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	848	7,3%	310	2,7%	246	2,1%	10 279	88,0%	11 682	14,2%	215	1,8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	123	19,8%	63	10,1%	38	6,1%	396	64,0%	618	,7%	(1 099)	(177,7%)	-	-
Total By Income Source	**23 872**	**28,9%**	**9 546**	**11,6%**	**11 209**	**13,6%**	**37 847**	**45,9%**	**82 474**	**100,0%**	**(2 223)**	**(2,7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 421	14,9%	3 050	10,3%	7 149	24,1%	15 073	50,8%	29 691	36,0%	179	,6%	-	-
Commercial	13 519	44,0%	3 849	12,5%	2 275	7,4%	11 116	36,1%	30 759	37,3%	4 849	15,8%	-	-
Households	5 932	26,9%	2 647	12,0%	1 786	8,1%	11 658	52,9%	22 023	26,7%	(7 251)	(32,9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**23 872**	**28,9%**	**9 546**	**11,6%**	**11 209**	**13,6%**	**37 847**	**45,9%**	**82 474**	**100,0%**	**(2 223)**	**(2,7%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 078	90,0%	4	,4%	-	-	116	9,7%	1 198	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 078**	**90,0%**	**4**	**,4%**	**-**	**-**	**116**	**9,7%**	**1 198**	**100,0%**

Contact Details

Municipal Manager	Mr Sipho Raynold Zwane	039 797 6603
Chief Financial Officer	Mr Wandisile Dotye	039 797 6613

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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**244 547**	**88 726**	**36,3%**	**88 726**	**36,3%**	**91 326**	**36,3%**	**(2,8%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 472	990	28,5%	990	28,5%	839	19,0%	17,9%
Sale of Goods and Rendering of Services	13 344	6 184	46,3%	6 184	46,3%	3 699	82,6%	67,2%
Agency services	1 500	350	23,3%	350	23,3%	114	8,2%	206,7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 070	268	25,1%	268	25,1%	228	22,2%	17,8%
Interest earned from Current and Non Current Assets	20 880	4 588	22,0%	4 588	22,0%	5 496	28,2%	(16,5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 846	453	15,9%	453	15,9%	723	28,5%	(37,4%)
Licence and permits	3 687	833	22,6%	833	22,6%	919	27,1%	(9,3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 103	92	4,4%	92	4,4%	557	29,9%	(83,4%)
Non-Exchange Revenue								
Property rates	33 638	8 557	25,4%	8 557	25,4%	12 835	24,7%	(33,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 260	416	33,0%	416	33,0%	378	46,9%	9,9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	151 377	62 687	41,4%	62 687	41,4%	62 883	41,5%	(,3%)
Interest	9 370	3 307	35,3%	3 307	35,3%	2 654	29,6%	24,6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**309 979**	**54 222**	**17,5%**	**54 222**	**17,5%**	**51 587**	**22,1%**	**5,1%**
Employee related costs	116 034	26 624	22,9%	26 624	22,9%	23 004	23,2%	15,7%
Remuneration of councillors	12 338	2 931	23,8%	2 931	23,8%	2 852	25,0%	2,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 772	436	15,7%	436	15,7%	184	11,2%	137,2%
Debt impairment	23 067	-	-	-	-	-	-	-
Depreciation and amortisation	48 000	7 488	15,6%	7 488	15,6%	7 676	18,7%	(2,4%)
Interest	7	2	27,1%	2	27,1%	0	11,2%	487,2%
Contracted services	53 376	8 543	16,0%	8 543	16,0%	9 078	32,7%	(5,9%)
Transfers and subsidies	4 918	380	7,7%	380	7,7%	36	1,2%	940,8%
Irrecoverable debts written off	3 000	-	-	-	-	225	9,0%	(100,0%)
Operational costs	46 465	7 819	16,8%	7 819	16,8%	8 531	23,6%	(8,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(65 432)**	**34 504**	**-**	**34 504**	**-**	**39 739**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	32 576	8 998	27,6%	8 998	27,6%	10 192	32,8%	(11,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(32 856)**	**43 502**		**43 502**		**49 931**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(32 856)**	**43 502**		**43 502**		**49 931**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(32 856)**	**43 502**		**43 502**		**49 931**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(32 856)**	**43 502**		**43 502**		**49 931**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**71 203**	**13 361**	**18,8%**	**13 361**	**18,8%**	**15 105**	**24,2%**	**(11,5%)**
National Government	28 327	8 036	28,4%	8 036	28,4%	7 124	26,4%	12,8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 327**	**8 036**	**28,4%**	**8 036**	**28,4%**	**7 124**	**26,4%**	**12,8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	42 876	5 325	12,4%	5 325	12,4%	7 981	22,5%	(33,3%)
Capital Expenditure Functional	**71 203**	**13 361**	**18,8%**	**13 361**	**18,8%**	**15 105**	**24,2%**	**(11,5%)**
Municipal governance and administration	**4 912**	**2 165**	**44,1%**	**2 165**	**44,1%**	**2**	**-**	**129 823,3%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 912	2 165	44,1%	2 165	44,1%	2	,1%	129 823,3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**22 285**	**3 511**	**15,8%**	**3 511**	**15,8%**	**9 216**	**53,4%**	**(61,9%)**
Community and Social Services	4 522	1 318	29,1%	1 318	29,1%	3 224	37,3%	(59,1%)
Sport And Recreation	8 852	2 193	24,8%	2 193	24,8%	5 971	71,3%	(63,3%)
Public Safety	8 910	-	-	-	-	21	8,2%	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 310**	**7 686**	**17,7%**	**7 686**	**17,7%**	**2 588**	**9,0%**	**197,0%**
Planning and Development	16 359	1 649	10,1%	1 649	10,1%	390	2,0%	322,9%
Road Transport	26 951	6 036	22,4%	6 036	22,4%	2 198	25,0%	174,7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**697**	**-**	**-**	**-**	**-**	**3 299**	**25,7%**	**(100,0%)**
Energy sources	-	-	-	-	-	3 287	26,3%	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	697	-	-	-	-	12	3,6%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**272 235**	**151 567**	**55,7%**	**151 567**	**55,7%**	**189 019**	**71,7%**	**(19,8%)**
Property rates	16 819	8 331	49,5%	8 331	49,5%	13 050	31,3%	(36,2%)
Service charges	1 704	95	5,6%	95	5,6%	48	1,2%	97,5%
Other revenue	48 519	16 439	33,9%	16 439	33,9%	9 850	88,8%	66,9%
Transfers and Subsidies - Operational	151 737	81 315	53,6%	81 315	53,6%	127 525	81,6%	(36,2%)
Transfers and Subsidies - Capital	32 576	32 000	98,2%	32 000	98,2%	23 313	75,1%	37,3%
Interest	20 880	13 387	64,1%	13 387	64,1%	15 234	78,1%	(12,1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(249 023)**	**(9 096)**	**3,7%**	**(9 096)**	**3,7%**	**(58 852)**	**31,4%**	**(84,5%)**
Suppliers and employees	(244 127)	(9 096)	3,7%	(9 096)	3,7%	(58 852)	31,9%	(84,5%)
Finance charges	(7)	-	-	-	-	-	-	-
Transfers and grants	(4 888)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**23 212**	**142 471**	**613,8%**	**142 471**	**613,8%**	**130 168**	**170,2%**	**9,5%**
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	**(81 834)**	**(13 747)**	**16,8%**	**(13 747)**	**16,8%**	**(16 735)**	**23,3%**	**(17,9%)**
Capital assets	(81 834)	(13 747)	16,8%	(13 747)	16,8%	(16 735)	23,3%	(17,9%)
Net Cash from/(used) Investing Activities	**(81 834)**	**(13 747)**	**16,8%**	**(13 747)**	**16,8%**	**(16 735)**	**23,3%**	**(17,9%)**
Cash Flow from Financing Activities								
Receipts	**(30)**	**10**	**(34,4%)**	**10**	**(34,4%)**	-	-	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(30)	10	(34,4%)	10	(34,4%)	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(30)**	**10**	**(34,4%)**	**10**	**(34,4%)**	-	-	**(100,0%)**
Net Increase/(Decrease) in cash held	**(58 652)**	**128 734**	**(219,5%)**	**128 734**	**(219,5%)**	**113 433**	**2 468,0%**	**13,5%**
Cash/cash equivalents at the year begin:	180 727	-	-	-	-	202 432	87,3%	(100,0%)
Cash/cash equivalents at the year end:	122 075	128 734	105,5%	128 734	105,5%	315 865	133,6%	(59,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 855	4,7%	(169)	(,2%)	1 982	1,9%	97 492	93,6%	104 160	74,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	618	5,9%	(1)	-	222	2,1%	9 563	91,9%	10 402	7,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	204	40,9%	(11)	(2,2%)	93	18,5%	214	42,8%	500	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	2 415	10,0%	-	-	1 155	4,8%	20 477	85,2%	24 046	17,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**8 092**	**5,8%**	**(181)**	**(,1%)**	**3 451**	**2,5%**	**127 747**	**91,8%**	**139 108**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 861	8,8%	(0)	-	1 356	4,2%	28 226	87,0%	32 444	23,3%	-	-	-	-
Commercial	929	4,5%	(46)	(,2%)	317	1,6%	19 271	94,1%	20 472	14,7%	-	-	-	-
Households	1 701	3,2%	(54)	(,1%)	817	1,5%	50 601	95,4%	53 065	38,1%	-	-	-	-
Other	2 602	7,9%	(82)	(,2%)	960	2,9%	29 648	89,5%	33 128	23,8%	-	-	-	-
Total By Customer Group	**8 092**	**5,8%**	**(181)**	**(,1%)**	**3 451**	**2,5%**	**127 747**	**91,8%**	**139 108**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 938	100,0%	-	-	-	-	-	-	3 938	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 938**	**100,0%**	-	-	-	-	-	-	**3 938**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**308 739**	**122 201**	**39,6%**	**122 201**	**39,6%**	**130 188**	**43,7%**	**(6,1%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 033	895	29,5%	895	29,5%	827	24,1%	8,1%
Sale of Goods and Rendering of Services	274	133	48,5%	133	48,5%	51	31,2%	159,6%
Agency services	1 348	312	23,1%	312	23,1%	259	20,0%	20,2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	611	134	21,9%	134	21,9%	129	32,1%	4,2%
Interest earned from Current and Non Current Assets	16 032	3 981	24,8%	3 981	24,8%	4 775	32,4%	(16,6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	449	118	26,2%	118	26,2%	123	34,9%	(4,6%)
Rental from Fixed Assets	756	334	44,1%	334	44,1%	351	23,7%	(4,9%)
Licence and permits	89	22	25,1%	22	25,1%	8	14,5%	178,0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	325	49	15,1%	49	15,1%	160	352,1%	(69,4%)
Non-Exchange Revenue								
Property rates	19 539	6 655	34,1%	6 655	34,1%	13 409	138,6%	(50,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	652	150	23,0%	150	23,0%	141	25,6%	6,3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 630	109 413	41,2%	109 413	41,2%	109 952	41,4%	(,5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	7	-	7	-	1	-	369,8%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**351 922**	**81 701**	**23,2%**	**81 701**	**23,2%**	**83 934**	**24,2%**	**(2,7%)**
Employee related costs	149 333	36 979	24,8%	36 979	24,8%	35 137	24,5%	5,2%
Remuneration of councillors	20 311	4 675	23,0%	4 675	23,0%	4 554	23,1%	2,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	5 526	232	4,2%	232	4,2%	15	,2%	1 398,6%
Debt impairment	3 080	-	-	-	-	-	-	-
Depreciation and amortisation	59 175	12 778	21,6%	12 778	21,6%	13 512	26,8%	(5,4%)
Interest	-	-	-	-	-	-	-	-
Contracted services	51 513	10 715	20,8%	10 715	20,8%	10 892	17,6%	(1,6%)
Transfers and subsidies	1 100	-	-	-	-	-	-	-
Irrecoverable debts written off	587	-	-	-	-	(31)	(1,6%)	(100,0%)
Operational costs	61 297	16 323	26,6%	16 323	26,6%	19 853	34,0%	(17,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(43 183)**	**40 500**	**-**	**40 500**	**-**	**46 254**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	73 278	23 452	32,0%	23 452	32,0%	10 319	14,8%	127,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 095**	**63 952**		**63 952**		**56 573**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 095**	**63 952**		**63 952**		**56 573**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 095**	**63 952**		**63 952**		**56 573**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 095**	**63 952**		**63 952**		**56 573**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**99 915**	**24 439**	**24,5%**	**24 439**	**24,5%**	**17 095**	**18,5%**	**43,0%**
National Government	46 329	20 482	44,2%	20 482	44,2%	7 917	15,3%	158,7%
Provincial Government	17 391	2 534	14,6%	2 534	14,6%	4 206	48,4%	(39,8%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 720**	**23 016**	**36,1%**	**23 016**	**36,1%**	**12 123**	**20,0%**	**89,8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	36 195	1 423	3,9%	1 423	3,9%	4 972	15,6%	(71,4%)
Capital Expenditure Functional	**99 915**	**24 439**	**24,5%**	**24 439**	**24,5%**	**17 095**	**18,5%**	**43,0%**
Municipal governance and administration	**3 781**	**479**	**12,7%**	**479**	**12,7%**	**755**	**11,8%**	**(36,6%)**
Executive and Council	1 326	-	-	-	-	675	89,2%	(100,0%)
Finance and administration	2 455	479	19,5%	479	19,5%	80	1,4%	498,7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**29 536**	**3 478**	**11,8%**	**3 478**	**11,8%**	**5 524**	**27,7%**	**(37,0%)**
Community and Social Services	3 449	944	27,4%	944	27,4%	208	8,2%	354,1%
Sport And Recreation	26 087	2 534	9,7%	2 534	9,7%	5 316	30,6%	(52,3%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**64 555**	**20 482**	**31,7%**	**20 482**	**31,7%**	**8 464**	**14,1%**	**142,0%**
Planning and Development	1 783	-	-	-	-	-	-	-
Road Transport	62 772	20 482	32,6%	20 482	32,6%	8 464	14,7%	142,0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**2 043**	**-**	**-**	**-**	**-**	**2 352**	**39,2%**	**(100,0%)**
Energy sources	1 391	-	-	-	-	1 409	34,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	652	-	-	-	-	943	74,8%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**394 123**	**151 903**	**38,5%**	**151 903**	**38,5%**	**151 099**	**39,6%**	**,5%**
Property rates	13 677	3 228	23,6%	3 228	23,6%	2 251	33,3%	43,4%
Service charges	2 114	695	32,9%	695	32,9%	562	23,4%	23,6%
Other revenue	23 392	7 641	32,7%	7 641	32,7%	5 976	26,3%	27,9%
Transfers and Subsidies - Operational	265 630	110 361	41,5%	110 361	41,5%	110 963	41,8%	(,5%)
Transfers and Subsidies - Capital	73 278	25 823	35,2%	25 823	35,2%	26 766	38,5%	(3,5%)
Interest	16 032	4 156	25,9%	4 156	25,9%	4 581	31,1%	(9,3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(288 688)**	**(26 166)**	**9,1%**	**(26 166)**	**9,1%**	**(32 359)**	**10,8%**	**(19,1%)**
Suppliers and employees	(288 688)	(26 166)	9,1%	(26 166)	9,1%	(32 359)	10,8%	(19,1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**105 435**	**125 737**	**119,3%**	**125 737**	**119,3%**	**118 740**	**144,6%**	**5,9%**
Cash Flow from Investing Activities								
Receipts	**-**	**7**	**-**	**7**	**-**	**(1 266)**	**-**	**(100,5%)**
Proceeds on disposal of PPE	-	7	-	7	-	1	-	369,8%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	(1 268)	-	(100,0%)
Payments	**(99 915)**	**(25 185)**	**25,2%**	**(25 185)**	**25,2%**	**(19 224)**	**20,8%**	**31,0%**
Capital assets	(99 915)	(25 185)	25,2%	(25 185)	25,2%	(19 224)	20,8%	31,0%
Net Cash from/(used) Investing Activities	**(99 915)**	**(25 178)**	**25,2%**	**(25 178)**	**25,2%**	**(20 491)**	**22,2%**	**22,9%**
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	**5 520**	**100 559**	**1 821,8%**	**100 559**	**1 821,8%**	**98 250**	**(954,5%)**	**2,4%**
Cash/cash equivalents at the year begin:	106 130	171 469	161,6%	171 469	161,6%	104 075	57,0%	64,8%
Cash/cash equivalents at the year end:	**111 650**	**272 028**	**243,6%**	**272 028**	**243,6%**	**204 244**	**118,6%**	**33,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 302	11,5%	929	8,2%	3 403	30,1%	5 660	50,1%	11 294	58,9%	32	,3%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	317	5,2%	203	3,4%	197	3,3%	5 329	88,1%	6 047	31,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	46	2,7%	45	2,6%	43	2,6%	1 552	92,1%	1 685	8,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	147	100,0%	147	,8%	-	-	-	-
Total By Income Source	**1 665**	**8,7%**	**1 177**	**6,1%**	**3 642**	**19,0%**	**12 689**	**66,2%**	**19 173**	**100,0%**	**32**	**,2%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	607	18,4%	604	18,3%	759	23,1%	1 321	40,1%	3 291	17,2%	-	-	-	-
Commercial	597	28,0%	167	7,8%	136	6,4%	1 233	57,8%	2 134	11,1%	-	-	-	-
Households	461	3,4%	406	3,0%	2 747	20,0%	10 134	73,7%	13 749	71,7%	32	,2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 665**	**8,7%**	**1 177**	**6,1%**	**3 642**	**19,0%**	**12 689**	**66,2%**	**19 173**	**100,0%**	**32**	**,2%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(25)	100,0%	-	-	-	-	-	-	(25)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(25)**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**(25)**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**262 517**	**91 147**	**34,7%**	**91 147**	**34,7%**	**92 796**	**35,7%**	**(1,8%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 861	1 228	25,3%	1 228	25,3%	1 147	24,9%	7,1%
Sale of Goods and Rendering of Services	647	112	17,3%	112	17,3%	154	2,8%	(27,4%)
Agency services	751	65	8,6%	65	8,6%	192	26,6%	(66,2%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	16 732	2 374	14,2%	2 374	14,2%	3 541	22,1%	(33,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 153	361	16,8%	361	16,8%	486	30,7%	(25,6%)
Licence and permits	445	144	32,4%	144	32,4%	175	40,8%	(17,5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	825	24	2,9%	24	2,9%	5	,6%	420,7%
Non-Exchange Revenue								
Property rates	46 096	11 607	25,2%	11 607	25,2%	11 067	25,1%	4,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 602	1 001	38,5%	1 001	38,5%	1 849	201,1%	(45,8%)
Licences or permits	20	-	-	-	-	-	-	-
Transfer and subsidies - Operational	179 187	72 686	40,6%	72 686	40,6%	71 708	40,0%	1,4%
Interest	8 198	1 544	18,8%	1 544	18,8%	2 473	41,7%	(37,5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**297 684**	**60 206**	**20,2%**	**60 206**	**20,2%**	**58 649**	**20,2%**	**2,7%**
Employee related costs	104 388	21 708	20,8%	21 708	20,8%	21 106	20,5%	2,9%
Remuneration of councillors	14 499	3 070	21,2%	3 070	21,2%	3 044	23,3%	,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	6 627	900	13,6%	900	13,6%	804	10,8%	12,0%
Debt impairment	4 746	(1 136)	(23,9%)	(1 136)	(23,9%)	-	-	(100,0%)
Depreciation and amortisation	54 038	13 576	25,1%	13 576	25,1%	13 084	31,7%	3,8%
Interest	1 240	839	67,7%	839	67,7%	13	1,2%	6 377,8%
Contracted services	59 858	11 866	19,8%	11 866	19,8%	12 701	18,6%	(6,6%)
Transfers and subsidies	2 075	231	11,1%	231	11,1%	54	3,2%	325,2%
Irrecoverable debts written off	3 900	358	9,2%	358	9,2%	-	-	(100,0%)
Operational costs	46 314	8 793	19,0%	8 793	19,0%	7 843	17,0%	12,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(35 168)**	**30 941**	**-**	**30 941**	**-**	**34 147**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	38 868	4 812	12,4%	4 812	12,4%	3 470	10,9%	38,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 700**	**35 752**		**35 752**		**37 617**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 700**	**35 752**		**35 752**		**37 617**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 700**	**35 752**		**35 752**		**37 617**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 700**	**35 752**		**35 752**		**37 617**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**62 833**	**5 654**	**9,0%**	**5 654**	**9,0%**	**11 865**	**13,1%**	**(52,4%)**
National Government	33 798	4 113	12,2%	4 113	12,2%	4 996	16,0%	(17,7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 798**	**4 113**	**12,2%**	**4 113**	**12,2%**	**4 996**	**16,0%**	**(17,7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	29 034	1 540	5,3%	1 540	5,3%	6 869	11,6%	(77,6%)
Capital Expenditure Functional	**62 833**	**5 654**	**9,0%**	**5 654**	**9,0%**	**11 865**	**13,1%**	**(52,4%)**
Municipal governance and administration	**4 734**	**1 291**	**27,3%**	**1 291**	**27,3%**	**1 381**	**22,8%**	**(6,6%)**
Executive and Council	231	-	-	-	-	3	1,8%	(100,0%)
Finance and administration	4 503	1 291	28,7%	1 291	28,7%	1 378	23,4%	(6,4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 495**	**250**	**2,4%**	**250**	**2,4%**	**112**	**,7%**	**123,9%**
Community and Social Services	4 717	250	5,3%	250	5,3%	29	,4%	769,7%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	5 778	-	-	-	-	83	1,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**42 403**	**4 113**	**9,7%**	**4 113**	**9,7%**	**9 944**	**14,6%**	**(58,6%)**
Planning and Development	34 363	4 113	12,0%	4 113	12,0%	8 038	15,5%	(48,8%)
Road Transport	8 040	-	-	-	-	1 906	11,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**900**	**-**	**-**	**-**	**-**	**428**	**35,7%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	800	-	-	-	-	428	85,7%	(100,0%)
Waste Management	100	-	-	-	-	-	-	-
Other	**4 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**305 119**	**200 458**	**65,7%**	**200 458**	**65,7%**	**254 137**	**83,4%**	**(21,1%)**
Property rates	35 494	108 190	304,8%	108 190	304,8%	96 357	283,7%	12,3%
Service charges	4 304	691	16,1%	691	16,1%	652	16,0%	6,0%
Other revenue	30 535	421	1,4%	421	1,4%	590	1,7%	(28,7%)
Transfers and Subsidies - Operational	179 187	73 156	40,8%	73 156	40,8%	147 142	79,9%	(50,3%)
Transfers and Subsidies - Capital	38 868	18 000	46,3%	18 000	46,3%	9 396	29,6%	91,6%
Interest	16 732	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(248 700)**	**(19 755)**	**7,9%**	**(19 755)**	**7,9%**	**(17 113)**	**6,7%**	**15,4%**
Suppliers and employees	(245 385)	(19 755)	8,1%	(19 755)	8,1%	(17 113)	6,7%	15,4%
Finance charges	(1 240)	-	-	-	-	-	-	-
Transfers and grants	(2 075)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 420**	**180 703**	**320,3%**	**180 703**	**320,3%**	**237 024**	**480,8%**	**(23,8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(72 258)**	**(7 022)**	**9,7%**	**(7 022)**	**9,7%**	**(14 856)**	**14,3%**	**(52,7%)**
Capital assets	(72 258)	(7 022)	9,7%	(7 022)	9,7%	(14 856)	14,3%	(52,7%)
Net Cash from/(used) Investing Activities	**(72 258)**	**(7 022)**	**9,7%**	**(7 022)**	**9,7%**	**(14 856)**	**14,3%**	**(52,7%)**
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	**(15 838)**	**173 681**	**(1 096,6%)**	**173 681**	**(1 096,6%)**	**222 167**	**(405,1%)**	**(21,8%)**
Cash/cash equivalents at the year begin:	85 877	135 968	158,3%	135 968	158,3%	-	-	(100,0%)
Cash/cash equivalents at the year end:	70 039	307 015	438,3%	307 015	438,3%	361 603	854,3%	(15,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 987	7,5%	2 194	2,7%	1 828	2,3%	69 911	87,5%	79 920	61,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	732	5,7%	239	1,9%	235	1,8%	11 713	90,7%	12 919	10,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	22	100,0%	22	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	25	,1%	36 367	99,9%	36 392	28,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 934)	2 320,7%	77	(45,5%)	63	(37,0%)	3 625	(2 138,2%)	(170)	(,1%)	-	-	-	-
Total By Income Source	**2 784**	**2,2%**	**2 511**	**1,9%**	**2 151**	**1,7%**	**121 637**	**94,2%**	**129 083**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 295	2,4%	1 052	2,0%	695	1,3%	50 182	94,3%	53 224	41,2%	-	-	-	-
Commercial	673	5,7%	360	3,1%	306	2,6%	10 420	88,6%	11 758	9,1%	-	-	-	-
Households	779	1,6%	878	1,8%	936	2,0%	45 168	94,6%	47 762	37,0%	-	-	-	-
Other	37	,2%	222	1,4%	213	1,3%	15 867	97,1%	16 339	12,7%	-	-	-	-
Total By Customer Group	**2 784**	**2,2%**	**2 511**	**1,9%**	**2 151**	**1,7%**	**121 637**	**94,2%**	**129 083**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	3 095	100,0%	-	-	-	-	-	-	3 095	99,8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7	100,0%	-	-	-	-	-	-	7	,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 101**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**3 101**	**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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**723 815**	**259 702**	**35,9%**	**259 702**	**35,9%**	**233 929**	**36,6%**	**11,0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	68 071	18 761	27,6%	18 761	27,6%	16 302	28,6%	15,1%
Service charges - Waste Water Management	13 518	3 423	25,3%	3 423	25,3%	3 287	23,1%	4,2%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	791	47	5,9%	47	5,9%	4	,6%	1 052,4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 055	3 249	20,2%	3 249	20,2%	3 807	22,9%	(14,7%)
Interest earned from Current and Non Current Assets	26 043	6 194	23,8%	6 194	23,8%	5 454	31,3%	13,6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	706	77	10,9%	77	10,9%	74	18,3%	4,1%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 643	176	10,7%	176	10,7%	69	-	154,7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	596 989	227 302	38,1%	227 302	38,1%	204 932	38,5%	10,9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	474	-	474	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**819 174**	**141 377**	**17,3%**	**141 377**	**17,3%**	**140 618**	**19,6%**	**,5%**
Employee related costs	291 721	67 667	23,2%	67 667	23,2%	61 266	22,4%	10,4%
Remuneration of councillors	8 059	1 888	23,4%	1 888	23,4%	1 732	20,1%	9,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	39 635	7 061	17,8%	7 061	17,8%	6 704	18,2%	5,3%
Debt impairment	31 530	-	-	-	-	-	-	-
Depreciation and amortisation	107 788	-	-	-	-	-	-	-
Interest	54	-	-	-	-	-	-	-
Contracted services	173 856	32 899	18,9%	32 899	18,9%	30 073	19,8%	9,4%
Transfers and subsidies	23 360	7 000	30,0%	7 000	30,0%	-	-	(100,0%)
Irrecoverable debts written off	42 327	5 693	13,4%	5 693	13,4%	7 999	25,1%	(28,8%)
Operational costs	100 844	19 169	19,0%	19 169	19,0%	32 843	31,5%	(41,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(95 360)**	**118 325**	**-**	**118 325**	**-**	**93 311**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	293 458	53 982	18,4%	53 982	18,4%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**198 099**	**172 307**		**172 307**		**93 311**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**198 099**	**172 307**		**172 307**		**93 311**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**198 099**	**172 307**		**172 307**		**93 311**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**198 099**	**172 307**		**172 307**		**93 311**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**297 243**	**55 086**	**18,5%**	**55 086**	**18,5%**	**59 447**	**18,4%**	**(7,3%)**
National Government	255 181	47 421	18,6%	47 421	18,6%	56 028	20,3%	(15,4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	150	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**255 331**	**47 421**	**18,6%**	**47 421**	**18,6%**	**56 028**	**20,2%**	**(15,4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	41 912	7 665	18,3%	7 665	18,3%	3 419	7,5%	124,1%
Capital Expenditure Functional	**302 060**	**55 086**	**18,2%**	**55 086**	**18,2%**	**59 447**	**18,4%**	**(7,3%)**
Municipal governance and administration	**17 434**	**1 905**	**10,9%**	**1 905**	**10,9%**	**2 263**	**15,9%**	**(15,8%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	16 071	1 905	11,9%	1 905	11,9%	2 263	15,9%	(15,8%)
Internal audit	1 364	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 891**	**26 753**	**27,9%**	**26 753**	**27,9%**	**8 213**	**6,8%**	**225,7%**
Planning and Development	95 891	26 753	27,9%	26 753	27,9%	8 213	6,8%	225,7%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**188 734**	**26 428**	**14,0%**	**26 428**	**14,0%**	**48 971**	**26,3%**	**(46,0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	188 473	25 142	13,3%	25 142	13,3%	37 748	21,4%	(33,4%)
Waste Water Management	261	1 285	492,7%	1 285	492,7%	11 223	110,0%	(88,5%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 127 114**	**1 018 611**	**90,4%**	**1 018 611**	**90,4%**	**790 031**	**80,7%**	**28,9%**
Property rates	-	-	-	-	-	-	-	-
Service charges	71 563	23 956	33,5%	23 956	33,5%	21 692	34,9%	10,4%
Other revenue	162 058	606 390	374,2%	606 390	374,2%	433 675	634,7%	39,8%
Transfers and Subsidies - Operational	573 989	221 071	38,5%	221 071	38,5%	208 995	40,8%	5,8%
Transfers and Subsidies - Capital	293 458	161 000	54,9%	161 000	54,9%	120 215	37,8%	33,9%
Interest	26 046	6 194	23,8%	6 194	23,8%	5 454	30,2%	13,6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(677 409)**	**(287 440)**	**42,4%**	**(287 440)**	**42,4%**	**(219 461)**	**33,6%**	**31,0%**
Suppliers and employees	(677 355)	(287 440)	42,4%	(287 440)	42,4%	(219 461)	33,6%	31,0%
Finance charges	(54)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**449 705**	**731 171**	**162,6%**	**731 171**	**162,6%**	**570 571**	**174,8%**	**28,1%**
Cash Flow from Investing Activities								
Receipts	**-**	**474**	**-**	**474**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	474	-	474	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(341 830)**	**(55 086)**	**16,1%**	**(55 086)**	**16,1%**	**(59 447)**	**18,4%**	**(7,3%)**
Capital assets	(341 830)	(55 086)	16,1%	(55 086)	16,1%	(59 447)	18,4%	(7,3%)
Net Cash from/(used) Investing Activities	**(341 830)**	**(54 612)**	**16,0%**	**(54 612)**	**16,0%**	**(59 447)**	**18,4%**	**(8,1%)**
Cash Flow from Financing Activities								
Receipts	**569**	**2**	**,3%**	**2**	**,3%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	569	2	,3%	2	,3%	-	-	(100,0%)
Payments	**(2 400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2 400)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 831)**	**2**	**(,1%)**	**2**	**(,1%)**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**106 045**	**676 561**	**638,0%**	**676 561**	**638,0%**	**511 123**	**31 227,0%**	**32,4%**
Cash/cash equivalents at the year begin:	163 577	261 670	160,0%	261 670	160,0%	213 551	141,2%	22,5%
Cash/cash equivalents at the year end:	**269 622**	**938 231**	**348,0%**	**938 231**	**348,0%**	**720 891**	**471,6%**	**30,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 546	3,1%	2 420	1,7%	1 926	1,3%	135 653	93,8%	144 546	64,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 776	3,1%	945	1,7%	753	1,3%	52 995	93,8%	56 469	25,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	760	3,1%	405	1,7%	322	1,3%	22 675	93,8%	24 162	10,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**7 082**	**3,1%**	**3 770**	**1,7%**	**3 001**	**1,3%**	**211 323**	**93,8%**	**225 177**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 489	19,9%	1 777	7,9%	954	4,2%	15 310	68,0%	22 530	10,0%	-	-	-	-
Commercial	991	3,6%	637	2,3%	672	2,5%	24 997	91,6%	27 297	12,1%	-	-	-	-
Households	1 602	,9%	1 356	,8%	1 375	,8%	171 017	97,5%	175 350	77,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 082**	**3,1%**	**3 770**	**1,7%**	**3 001**	**1,3%**	**211 323**	**93,8%**	**225 177**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	74	100,0%	-	-	-	-	-	-	74	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**74**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**74**	**100,0%**

Contact Details

Municipal Manager	Mr Gamakhulu Ma-art Sineke	039 834 8706
Chief Financial Officer	Mrs Silindile Mkhize Zitha	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 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**107 159 566**	**30 944 448**	**28,9%**	**30 944 448**	**28,9%**	**29 037 369**	**29,0%**	**6,6%**
Exchange Revenue								
Service charges - Electricity	35 241 225	8 543 501	24,2%	8 543 501	24,2%	7 926 734	25,2%	7,8%
Service charges - Water	13 091 263	2 832 357	21,6%	2 832 357	21,6%	2 407 210	20,5%	17,7%
Service charges - Waste Water Management	2 948 217	701 920	23,8%	701 920	23,8%	541 745	20,3%	29,6%
Service charges - Waste Management	2 078 063	539 621	26,0%	539 621	26,0%	496 726	25,4%	8,6%
Sale of Goods and Rendering of Services	827 881	172 212	20,8%	172 212	20,8%	107 880	12,7%	59,6%
Agency services	98 958	19 595	19,8%	19 595	19,8%	18 205	19,7%	7,6%
Interest	4 025	46	1,2%	46	1,2%	34	2,8%	36,9%
Interest earned from Receivables	1 643 168	659 791	40,2%	659 791	40,2%	591 182	38,4%	11,6%
Interest earned from Current and Non Current Assets	1 345 434	259 128	19,3%	259 128	19,3%	351 595	24,9%	(26,3%)
Dividends	21 592	-	-	-	-	-	-	-
Rent on Land	3 974	674	17,0%	674	17,0%	584	20,4%	15,4%
Rental from Fixed Assets	875 406	210 404	24,0%	210 404	24,0%	266 191	20,3%	(21,0%)
Licence and permits	77 316	16 616	21,5%	16 616	21,5%	14 102	21,7%	17,8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	516 598	99 191	19,2%	99 191	19,2%	119 473	20,8%	(17,0%)
Non-Exchange Revenue								
Property rates	19 969 590	6 272 813	31,4%	6 272 813	31,4%	6 110 855	33,1%	2,7%
Surcharges and Taxes	28 143	56 098	199,3%	56 098	199,3%	89 738	18,4%	(37,5%)
Fines, penalties and forfeits	246 736	41 126	16,7%	41 126	16,7%	47 377	19,7%	(13,2%)
Licences or permits	97 290	16 311	16,8%	16 311	16,8%	21 439	21,7%	(23,9%)
Transfer and subsidies - Operational	22 191 906	8 743 739	39,4%	8 743 739	39,4%	8 234 410	38,3%	6,2%
Interest	802 813	275 926	34,4%	275 926	34,4%	249 031	36,2%	10,8%
Fuel Levy	4 250 309	1 291 880	30,4%	1 291 880	30,4%	1 247 622	30,4%	3,5%
Operational Revenue	67 034	22 676	33,8%	22 676	33,8%	1 411	26,8%	1 506,7%
Gains on disposal of Assets	41 062	14 993	36,5%	14 993	36,5%	26 949	143,5%	(44,4%)
Other Gains	691 564	153 830	22,2%	153 830	22,2%	166 875	23,6%	(7,8%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**105 714 647**	**25 517 971**	**24,1%**	**25 517 971**	**24,1%**	**24 711 488**	**25,0%**	**3,3%**
Employee related costs	28 749 133	6 329 646	22,0%	6 329 646	22,0%	5 890 898	21,8%	7,4%
Remuneration of councillors	1 055 757	237 622	22,5%	237 622	22,5%	223 647	22,1%	6,2%
Bulk purchases - electricity	29 220 560	8 351 851	28,6%	8 351 851	28,6%	8 101 479	31,2%	3,1%
Inventory consumed	8 468 981	1 637 044	19,3%	1 637 044	19,3%	1 623 498	20,6%	,8%
Debt impairment	4 722 546	1 442 179	30,5%	1 442 179	30,5%	1 759 123	34,6%	(18,0%)
Depreciation and amortisation	7 449 533	1 731 201	23,2%	1 731 201	23,2%	1 555 627	22,5%	11,3%
Interest	1 442 729	391 606	27,1%	391 606	27,1%	354 605	23,5%	10,4%
Contracted services	13 121 200	2 531 525	19,3%	2 531 525	19,3%	2 501 222	19,5%	1,2%
Transfers and subsidies	676 815	141 032	20,8%	141 032	20,8%	179 213	16,6%	(21,3%)
Irrecoverable debts written off	758 904	100 678	13,3%	100 678	13,3%	43 896	16,5%	129,4%
Operational costs	7 217 724	1 623 952	22,5%	1 623 952	22,5%	1 606 774	23,0%	1,1%
Losses on disposal of Assets	20 669	-	-	-	-	46	,2%	(100,0%)
Other Losses	2 810 096	999 634	35,6%	999 634	35,6%	871 460	36,6%	14,7%
Surplus/(Deficit)	**1 444 918**	**5 426 476**	**-**	**5 426 476**	**-**	**4 325 881**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	9 437 165	1 417 278	15,0%	1 417 278	15,0%	1 817 627	19,9%	(22,0%)
Transfers and subsidies - capital (in-kind)	236 231	0	-	0	-	529	,3%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**11 118 315**	**6 843 755**		**6 843 755**		**6 144 037**		
Income Tax	(7 142)	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**11 125 456**	**6 843 755**		**6 843 755**		**6 144 037**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 125 456**	**6 843 755**		**6 843 755**		**6 144 037**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	396 203	44 343	11,2%	44 343	11,2%	36 536	14,9%	21,4%
Surplus/(Deficit) for the year	**11 521 659**	**6 888 098**		**6 888 098**		**6 180 573**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**14 446 751**	**(1 707 275)**	**(11,8%)**	**(1 707 275)**	**(11,8%)**	**1 893 051**	**12,6%**	**(190,2%)**
National Government	8 171 192	(2 032 905)	(24,9%)	(2 032 905)	(24,9%)	1 611 459	20,5%	(226,2%)
Provincial Government	542 809	15 566	2,9%	15 566	2,9%	20 635	2,8%	(24,6%)
District Municipality	150	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	1 150	-	-	-	-	-	-	-
Transfers recognised - capital	**8 715 301**	**(2 017 339)**	**(23,1%)**	**(2 017 339)**	**(23,1%)**	**1 632 095**	**18,9%**	**(223,6%)**
Borrowing	2 412 480	230 379	9,5%	230 379	9,5%	111 539	4,8%	106,5%
Internally generated funds	3 318 970	79 684	2,4%	79 684	2,4%	149 417	3,7%	(46,7%)
Capital Expenditure Functional	**14 462 699**	**(1 694 665)**	**(11,7%)**	**(1 694 665)**	**(11,7%)**	**1 825 179**	**12,2%**	**(192,8%)**
Municipal governance and administration	**1 400 813**	**(92 856)**	**(6,6%)**	**(92 856)**	**(6,6%)**	**(773)**	**-**	**11 909,4%**
Executive and Council	469 931	26 096	5,6%	26 096	5,6%	(27 584)	(4,1%)	(194,6%)
Finance and administration	928 159	(119 024)	(12,8%)	(119 024)	(12,8%)	26 789	2,7%	(544,3%)
Internal audit	2 723	72	2,6%	72	2,6%	23	2,8%	220,6%
Community and Public Safety	**2 021 916**	**179 753**	**8,9%**	**179 753**	**8,9%**	**43 453**	**1,9%**	**313,7%**
Community and Social Services	415 337	45 590	11,0%	45 590	11,0%	(93 677)	(19,2%)	(148,7%)
Sport And Recreation	512 685	36 675	7,2%	36 675	7,2%	54 300	9,8%	(32,5%)
Public Safety	287 775	21 103	7,3%	21 103	7,3%	(2 531)	(1,3%)	(933,8%)
Housing	774 184	76 995	9,9%	76 995	9,9%	85 333	8,6%	(9,8%)
Health	31 935	(610)	(1,9%)	(610)	(1,9%)	27	,1%	(2 395,9%)
Economic and Environmental Services	**3 706 018**	**245 423**	**6,6%**	**245 423**	**6,6%**	**586 394**	**15,4%**	**(58,1%)**
Planning and Development	1 101 512	118 621	10,8%	118 621	10,8%	129 062	10,9%	(8,1%)
Road Transport	2 581 869	126 289	4,9%	126 289	4,9%	455 414	17,5%	(72,3%)
Environmental Protection	22 637	512	2,3%	512	2,3%	1 918	9,2%	(73,3%)
Trading Services	**7 226 192**	**(2 035 677)**	**(28,2%)**	**(2 035 677)**	**(28,2%)**	**1 197 866**	**16,7%**	**(269,9%)**
Energy sources	1 326 606	161 474	12,2%	161 474	12,2%	169 643	16,7%	(4,8%)
Water Management	4 041 064	(2 194 279)	(54,3%)	(2 194 279)	(54,3%)	763 111	18,2%	(387,5%)
Waste Water Management	1 449 818	(4 328)	(,3%)	(4 328)	(,3%)	242 683	15,7%	(101,8%)
Waste Management	408 703	1 455	,4%	1 455	,4%	22 429	5,5%	(93,5%)
Other	**107 760**	**8 693**	**8,1%**	**8 693**	**8,1%**	**(1 761)**	**(1,8%)**	**(593,8%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**122 685 798**	**12 974 395**	**10,6%**	**12 974 395**	**10,6%**	**11 409 689**	**11,1%**	**13,7%**
Property rates	18 759 737	1 513 316	8,1%	1 513 316	8,1%	4 447 659	26,2%	(66,0%)
Service charges	54 215 013	2 392 296	4,4%	2 392 296	4,4%	2 707 748	6,1%	(11,6%)
Other revenue	15 414 206	2 836 461	18,4%	2 836 461	18,4%	3 112 515	34,9%	(8,9%)
Transfers and Subsidies - Operational	22 440 745	4 551 521	20,3%	4 551 521	20,3%	(1 558 579)	(7,2%)	(392,0%)
Transfers and Subsidies - Capital	9 471 576	1 435 425	15,2%	1 435 425	15,2%	2 368 611	25,9%	(39,4%)
Interest	2 362 928	245 358	10,4%	245 358	10,4%	331 735	17,9%	(26,0%)
Dividends	21 592	18	,1%	18	,1%	-	-	(100,0%)
Payments	**(104 415 833)**	**(4 401 350)**	**4,2%**	**(4 401 350)**	**4,2%**	**(6 182 665)**	**7,2%**	**(28,8%)**
Suppliers and employees	(102 440 515)	(4 380 777)	4,3%	(4 380 777)	4,3%	(6 157 001)	7,4%	(28,8%)
Finance charges	(1 390 058)	(19 916)	1,4%	(19 916)	1,4%	(25 664)	1,7%	(22,4%)
Transfers and grants	(585 259)	(657)	,1%	(657)	,1%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**18 269 966**	**8 573 045**	**46,9%**	**8 573 045**	**46,9%**	**5 227 024**	**30,4%**	**64,0%**
Cash Flow from Investing Activities								
Receipts	**68 055**	**27 351**	**40,2%**	**27 351**	**40,2%**	**(73 127)**	**(156,4%)**	**(137,4%)**
Proceeds on disposal of PPE	63 244	7 626	12,1%	7 626	12,1%	328	,8%	2 224,8%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	4 811	19 718	409,9%	19 718	409,9%	(72 187)	(2 042,1%)	(127,3%)
Decrease (increase) in non-current investments	-	7	-	7	-	(1 268)	-	(100,5%)
Payments	**(15 896 154)**	**(1 032 309)**	**6,5%**	**(1 032 309)**	**6,5%**	**(1 114 769)**	**7,3%**	**(7,4%)**
Capital assets	(15 896 154)	(1 032 309)	6,5%	(1 032 309)	6,5%	(1 114 769)	7,3%	(7,4%)
Net Cash from/(used) Investing Activities	**(15 828 099)**	**(1 004 959)**	**6,3%**	**(1 004 959)**	**6,3%**	**(1 187 896)**	**7,8%**	**(15,4%)**
Cash Flow from Financing Activities								
Receipts	**2 602 671**	**16 590**	**,6%**	**16 590**	**,6%**	**200 059**	**8,9%**	**(91,7%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 412 180	-	-	-	-	200 000	9,4%	(100,0%)
Increase (decrease) in consumer deposits	190 492	16 590	8,7%	16 590	8,7%	59	,1%	27 848,3%
Payments	**(1 708 819)**	**(33 441)**	**2,0%**	**(33 441)**	**2,0%**	**(35 269)**	**2,2%**	**(5,2%)**
Repayment of borrowing	(1 708 819)	(33 441)	2,0%	(33 441)	2,0%	(35 269)	2,2%	(5,2%)
Net Cash from/(used) Financing Activities	**893 852**	**(16 852)**	**(1,9%)**	**(16 852)**	**(1,9%)**	**164 790**	**27,2%**	**(110,2%)**
Net Increase/(Decrease) in cash held	**3 335 719**	**7 551 234**	**226,4%**	**7 551 234**	**226,4%**	**4 203 918**	**162,5%**	**79,6%**
Cash/cash equivalents at the year begin:	10 529 979	4 322 983	41,1%	4 322 983	41,1%	4 651 243	30,9%	(7,1%)
Cash/cash equivalents at the year end:	**13 865 698**	**12 939 528**	**93,3%**	**12 939 528**	**93,3%**	**9 165 468**	**51,9%**	**41,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 667 712	6,3%	660 918	2,5%	640 937	2,4%	23 664 628	88,9%	26 634 196	38,2%	(268 545)	(1,0%)	10 400 710	39,1%
Trade and Other Receivables from Exchange Transactions - Electricity	2 571 052	30,3%	427 755	5,0%	264 164	3,1%	5 224 249	61,6%	8 487 220	12,2%	5 500	,1%	1 869 344	22,0%
Receivables from Non-exchange Transactions - Property Rates	1 621 748	9,9%	592 174	3,6%	1 211 481	7,4%	12 957 480	79,1%	16 382 883	23,5%	(18)	-	4 531 191	27,7%
Receivables from Exchange Transactions - Waste Water Management	305 277	6,2%	123 932	2,5%	116 560	2,4%	4 381 143	88,9%	4 926 913	7,1%	(140)	-	1 575 921	32,0%
Receivables from Exchange Transactions - Waste Management	195 437	7,2%	71 557	2,6%	64 543	2,4%	2 400 192	87,9%	2 731 729	3,9%	(5 914)	(,2%)	764 567	28,0%
Receivables from Exchange Transactions - Property Rental Debtors	73 193	9,4%	14 819	1,9%	17 626	2,3%	676 222	86,5%	781 860	1,1%	-	-	268 634	34,4%
Interest on Arrear Debtor Accounts	221 471	3,9%	99 143	1,8%	121 085	2,1%	5 220 937	92,2%	5 662 636	8,1%	217	-	3 302 165	58,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 186	,2%	478 939	11,4%	166 650	4,0%	3 532 065	84,4%	4 186 840	6,0%	18 743	,4%	1 207 630	28,8%
Total By Income Source	**6 665 075**	**9,5%**	**2 469 239**	**3,5%**	**2 603 047**	**3,7%**	**58 056 916**	**83,2%**	**69 794 277**	**100,0%**	**(250 156)**	**(,4%)**	**23 920 161**	**34,3%**
Debtors Age Analysis By Customer Group														
Organs of State	835 655	17,6%	237 566	5,0%	767 282	16,1%	2 916 619	61,3%	4 757 122	6,8%	(121)	-	707 217	14,9%
Commercial	2 631 707	19,9%	522 735	4,0%	403 847	3,1%	9 663 619	73,1%	13 221 908	18,9%	23 678	,2%	3 584 476	27,1%
Households	3 118 361	6,2%	1 288 049	2,6%	1 395 315	2,8%	44 594 479	88,5%	50 396 204	72,2%	(273 714)	(,5%)	19 576 057	38,8%
Other	79 352	5,6%	420 889	29,7%	36 603	2,6%	882 199	62,2%	1 419 043	2,0%	-	-	52 411	3,7%
Total By Customer Group	**6 665 075**	**9,5%**	**2 469 239**	**3,5%**	**2 603 047**	**3,7%**	**58 056 916**	**83,2%**	**69 794 277**	**100,0%**	**(250 156)**	**(,4%)**	**23 920 161**	**34,3%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 391 296	37,6%	273 665	7,4%	(126 611)	(3,4%)	2 157 209	58,4%	3 695 560	40,3%
Bulk Water	1 243 535	52,0%	57 564	2,4%	(817 903)	(34,2%)	1 906 622	79,8%	2 389 818	26,1%
PAYE deductions	205 539	100,0%	10	-	(84)	-	84	-	205 549	2,2%
VAT (output less input)	(23 720)	100,0%	-	-	-	-	-	-	(23 720)	(,3%)
Pensions / Retirement deductions	190 064	100,0%	-	-	-	-	19	-	190 083	2,1%
Loan repayments	(1 697)	26,3%	(1 850)	28,7%	(1 786)	27,7%	(1 120)	17,4%	(6 452)	(,1%)
Trade Creditors	595 557	30,1%	71 666	3,6%	58 228	2,9%	1 204 068	60,8%	1 981 686	21,6%
Auditor-General	1 379	24,9%	(232)	(4,2%)	(1 290)	(23,3%)	5 674	102,6%	5 531	,1%
Other	95 827	15,7%	13 459	2,2%	(5 325)	(,9%)	505 811	83,0%	609 773	6,7%
Medical Aid deductions	113 780	100,0%	-	-	-	-	-	-	113 780	1,2%
Total	**3 811 560**	**41,6%**	**414 282**	**4,5%**	**(894 770)**	**(9,8%)**	**5 830 535**	**63,6%**	**9 161 607**	**100,0%**