



Other revenue	12 062 132	(51 440)	(.4%)	3 481	-	(47 959)	(.4%)	31 372	.6%	(88.9%)
Transfers and Subsidies - Operational	6 205 696	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 239 406	-	-	-	-	-	-	-	-	-
Interest	1 458 208	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(64 083 926)</b>	<b>(22 998)</b>	-	<b>(73 338)</b>	.1%	<b>(96 336)</b>	.2%	<b>(5 685)</b>	-	<b>1 190.0%</b>
Suppliers and employees	(62 656 638)	(22 998)	-	(73 338)	.1%	(96 336)	.2%	(5 685)	-	1 190.0%
Finance charges	(1 053 490)	-	-	-	-	-	-	-	-	-
Transfers and grants	(373 799)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>7 948 381</b>	<b>(149 869)</b>	<b>(1.9%)</b>	<b>(69 857)</b>	<b>(.9%)</b>	<b>(219 726)</b>	<b>(2.8%)</b>	<b>3 112 470</b>	<b>81.1%</b>	<b>(102.2%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>15 302</b>	<b>19 939</b>	<b>130.3%</b>	<b>(18 207)</b>	<b>(119.0%)</b>	<b>1 732</b>	<b>11.3%</b>	<b>(117 436)</b>	<b>(753.3%)</b>	<b>(84.5%)</b>
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%	(18 207)	(568.8%)	1 732	54.1%	(117 436)	(7 049.1%)	(84.5%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(7 941 787)</b>	-	-	-	-	-	-	-	-	-
Capital assets	(7 941 787)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(7 926 486)</b>	<b>19 939</b>	<b>(.3%)</b>	<b>(18 207)</b>	<b>.2%</b>	<b>1 732</b>	-	<b>(117 436)</b>	<b>2.5%</b>	<b>(84.5%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>2 185 638</b>	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	185 638	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 251 771)</b>	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 251 771)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>933 867</b>	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>955 763</b>	<b>(129 931)</b>	<b>(13.6%)</b>	<b>(88 064)</b>	<b>(9.2%)</b>	<b>(217 995)</b>	<b>(22.8%)</b>	<b>2 995 034</b>	<b>996.4%</b>	<b>(102.9%)</b>
Cash/cash equivalents at the year begin:	5 378 446	-	-	(129 931)	(2.4%)	-	-	3 187 130	-	(104.1%)
Cash/cash equivalents at the year end:	6 334 209	(129 931)	(2.1%)	(217 995)	(3.4%)	(217 995)	(3.4%)	6 182 164	62.0%	(103.5%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	960 521	5.4%	627 782	3.5%	517 542	2.9%	15 773 642	88.2%	17 879 487	41.3%	-	-	3 830 192	21.4%
Trade and Other Receivables from Exchange Transactions - Electricity	1 286 475	20.0%	407 281	6.3%	233 782	3.6%	4 490 766	70.0%	6 418 303	14.8%	-	-	1 354 133	21.1%
Receivables from Non-exchange Transactions - Property Rates	852 647	8.4%	400 089	3.9%	324 107	3.2%	8 575 198	84.5%	10 152 040	23.5%	-	-	2 258 559	22.2%
Receivables from Exchange Transactions - Waste Water Management	182 126	6.1%	108 929	3.6%	87 482	2.9%	2 615 935	87.4%	2 984 471	6.9%	-	-	648 069	21.6%
Receivables from Exchange Transactions - Waste Management	84 304	7.0%	45 732	3.8%	36 937	3.1%	1 043 079	86.2%	1 210 052	2.8%	-	-	261 764	21.6%
Receivables from Exchange Transactions - Property Rental Debtors	29 226	4.8%	19 474	3.2%	14 586	2.4%	548 435	89.7%	611 720	1.4%	-	-	126 853	20.7%
Interest on Arrear Debtor Accounts	26 814	3.9%	7 894	1.2%	3 841	.6%	644 656	94.4%	683 205	1.6%	-	-	157 641	23.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	146 700	4.4%	52 784	1.6%	54 552	1.6%	3 076 186	92.4%	3 330 223	7.7%	-	-	779 461	23.4%
<b>Total By Income Source</b>	<b>3 568 813</b>	<b>8.2%</b>	<b>1 669 966</b>	<b>3.9%</b>	<b>1 272 828</b>	<b>2.9%</b>	<b>36 767 895</b>	<b>85.0%</b>	<b>43 279 502</b>	<b>100.0%</b>	-	-	<b>9 416 673</b>	<b>21.8%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	366 230	19.2%	144 138	7.6%	80 576	4.2%	1 313 792	69.0%	1 904 736	4.4%	-	-	498 667	26.2%
Commercial	1 455 406	16.3%	443 929	5.0%	299 858	3.4%	6 709 502	75.3%	8 908 695	20.6%	-	-	1 899 126	21.3%
Households	1 715 512	5.3%	1 075 982	3.3%	881 431	2.7%	28 630 922	88.6%	32 303 846	74.6%	-	-	6 960 785	21.5%
Other	31 665	19.5%	5 917	3.6%	10 964	6.8%	113 679	70.1%	162 225	.4%	-	-	58 096	35.8%
<b>Total By Customer Group</b>	<b>3 568 813</b>	<b>8.2%</b>	<b>1 669 966</b>	<b>3.9%</b>	<b>1 272 828</b>	<b>2.9%</b>	<b>36 767 895</b>	<b>85.0%</b>	<b>43 279 502</b>	<b>100.0%</b>	-	-	<b>9 416 673</b>	<b>21.8%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	207 729	100.0%	-	-	-	-	-	-	207 729	12.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	174 760	100.0%	-	-	-	-	-	-	174 760	10.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 114 859	95.2%	4 841	.4%	4 842	.4%	-	-	1 170 604	70.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	112 406	100.0%	-	-	-	-	-	-	112 406	6.7%
<b>Total</b>	<b>1 609 755</b>	<b>96.7%</b>	<b>4 841</b>	<b>.3%</b>	<b>4 842</b>	<b>.3%</b>	<b>46 061</b>	<b>2.8%</b>	<b>1 665 499</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMDONI (KZN212)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>403 041</b>	<b>140 745</b>	<b>34,9%</b>	<b>116 804</b>	<b>29,0%</b>	<b>257 549</b>	<b>63,9%</b>	<b>109 411</b>	<b>59,2%</b>	<b>6,8%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	0	-	0	-	1	-	0	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 136	5 686	40,2%	3 778	26,7%	9 464	66,9%	2 596	53,1%	45,5%
Sale of Goods and Rendering of Services	7 761	688	8,9%	2 222	28,6%	2 911	37,5%	10 073	80,7%	(77,9%)
Agency services	2 247	567	25,2%	372	16,5%	938	41,8%	467	31,6%	(20,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 837	501	27,3%	534	29,1%	1 035	56,3%	591	430,0%	(9,6%)
Interest earned from Current and Non Current Assets	13 000	1 559	12,0%	3 416	26,3%	4 975	38,3%	2 317	46,1%	47,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 644	1 922	25,1%	1 914	25,0%	3 836	50,2%	2 124	52,5%	(9,9%)
Licence and permits	10	10	103,2%	-	-	10	103,2%	-	452,7%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	501	112	22,4%	1 603	320,3%	1 715	342,7%	127	61,7%	1 167,3%
<b>Non-Exchange Revenue</b>										
Property rates	137 803	47 803	34,7%	29 216	21,2%	77 019	55,9%	24 781	52,4%	17,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 603	330	20,6%	194	12,1%	524	32,7%	0	-	39 045,8%
Licences or permits	3 272	872	26,7%	933	28,5%	1 805	55,2%	1 012	21,2%	(7,9%)
Transfer and subsidies - Operational	200 570	77 125	38,5%	68 844	34,3%	145 968	72,8%	61 666	69,9%	11,6%
Interest	12 658	3 570	28,2%	3 777	29,8%	7 347	58,0%	3 655	(25,1%)	3,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>448 943</b>	<b>87 674</b>	<b>19,5%</b>	<b>114 815</b>	<b>25,6%</b>	<b>202 489</b>	<b>45,1%</b>	<b>114 332</b>	<b>42,3%</b>	<b>4%</b>
Employer related costs	177 968	44 131	24,8%	52 425	29,5%	96 556	54,3%	41 528	43,6%	26,2%
Remuneration of councillors	18 539	4 171	22,5%	4 695	25,3%	8 866	47,8%	7 242	48,4%	(35,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 500	1 068	14,2%	1 887	25,2%	2 955	39,4%	1 755	14,5%	7,5%
Debt impairment	7 280	(8 366)	(114,9%)	(74)	(1,0%)	(8 440)	(115,9%)	-	-	(100,0%)
Depreciation and amortisation	42 917	10 532	24,5%	10 571	24,6%	21 103	49,2%	10 505	51,4%	6%
Interest	2 367	-	-	2	,1%	2	,1%	-	-	(100,0%)
Contracted services	120 965	15 788	13,1%	23 530	19,5%	39 318	32,5%	36 350	44,3%	(35,3%)
Transfers and subsidies	4 769	109	2,3%	1 038	21,8%	1 148	24,1%	604	17,4%	71,9%
Irrecoverable debts written off	-	8 344	-	74	-	8 418	-	-	-	(100,0%)
Operational costs	66 637	11 897	17,9%	20 665	31,0%	32 562	48,9%	16 348	39,0%	26,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(45 901)</b>	<b>53 071</b>	<b>-</b>	<b>1 989</b>	<b>-</b>	<b>55 060</b>	<b>-</b>	<b>(4 921)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	36 462	12 025	33,0%	8 318	22,8%	20 343	55,8%	10 359	39,2%	(19,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(9 440)</b>	<b>65 096</b>	<b>-</b>	<b>10 307</b>	<b>-</b>	<b>75 403</b>	<b>-</b>	<b>5 438</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(9 440)</b>	<b>65 096</b>	<b>-</b>	<b>10 307</b>	<b>-</b>	<b>75 403</b>	<b>-</b>	<b>5 438</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(9 440)</b>	<b>65 096</b>	<b>-</b>	<b>10 307</b>	<b>-</b>	<b>75 403</b>	<b>-</b>	<b>5 438</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(9 440)</b>	<b>65 096</b>	<b>-</b>	<b>10 307</b>	<b>-</b>	<b>75 403</b>	<b>-</b>	<b>5 438</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>80 919</b>	<b>20 670</b>	<b>25,5%</b>	<b>8 884</b>	<b>11,0%</b>	<b>29 554</b>	<b>36,5%</b>	<b>21 605</b>	<b>52,8%</b>	<b>(58,9%)</b>
National Government	30 836	10 860	35,2%	5 969	19,4%	16 829	54,6%	9 817	42,3%	(39,2%)
Provincial Government	870	606	69,7%	254	29,2%	860	98,9%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>31 706</b>	<b>11 466</b>	<b>36,2%</b>	<b>6 223</b>	<b>19,6%</b>	<b>17 689</b>	<b>55,8%</b>	<b>9 817</b>	<b>41,5%</b>	<b>(36,6%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 213	9 204	18,7%	2 661	5,4%	11 865	24,1%	11 788	80,0%	(77,4%)
<b>Capital Expenditure Functional</b>	<b>80 919</b>	<b>20 670</b>	<b>25,5%</b>	<b>8 884</b>	<b>11,0%</b>	<b>29 554</b>	<b>36,5%</b>	<b>21 605</b>	<b>52,8%</b>	<b>(58,9%)</b>
<b>Municipal governance and administration</b>	<b>18 900</b>	<b>9 204</b>	<b>48,7%</b>	<b>350</b>	<b>1,9%</b>	<b>9 554</b>	<b>50,6%</b>	<b>4 390</b>	<b>90,7%</b>	<b>(92,0%)</b>
Executive and Council	87	204	23,4%	350	1,9%	9 554	50,8%	4 390	90,7%	(92,0%)
Finance and administration	18 813	9 204	48,9%	350	1,9%	9 554	50,8%	4 390	90,7%	(92,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>18 674</b>	<b>2 607</b>	<b>14,0%</b>	<b>2 263</b>	<b>12,1%</b>	<b>4 870</b>	<b>26,1%</b>	<b>2 939</b>	<b>33,5%</b>	<b>(23,0%)</b>
Community and Social Services	15 935	2 607	16,4%	2 171	13,6%	4 777	30,0%	2 334	23,7%	(7,0%)
Sport And Recreation	2 739	-	-	92	3,4%	92	3,4%	605	100,0%	(84,8%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>40 736</b>	<b>8 860</b>	<b>21,7%</b>	<b>4 052</b>	<b>9,9%</b>	<b>12 912</b>	<b>31,7%</b>	<b>14 276</b>	<b>68,4%</b>	<b>(71,6%)</b>
Planning and Development	957	606	63,4%	254	26,6%	860	89,9%	-	-	(100,0%)
Road Transport	39 779	8 254	20,7%	3 798	9,5%	12 052	30,3%	14 276	70,6%	(73,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>2 609</b>	<b>-</b>	<b>-</b>	<b>2 218</b>	<b>85,0%</b>	<b>2 218</b>	<b>85,0%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 609	-	-	2 218	85,0%	2 218	85,0%	-	-	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>440 638</b>	<b>952</b>	<b>,2%</b>	<b>193 821</b>	<b>44,0%</b>	<b>194 773</b>	<b>44,2%</b>	<b>593</b>	<b>,2%</b>	<b>32 570,7%</b>
Property rates	117 132	952	,8%	88 432	75,5%	89 384	76,3%	593	,9%	14 806,2%
Service charges	13 818	-	-	9	,1%	9	,1%	-	-	(100,0%)

Other revenue	60 655	-	-	3 726	6,1%	3 726	6,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	200 570	-	-	78 456	39,1%	78 456	39,1%	-	-	(100,0%)
Transfers and Subsidies - Capital	35 462	-	-	23 198	65,4%	23 198	65,4%	-	-	(100,0%)
Interest	13 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(425 878)</b>	<b>(13 793)</b>	<b>3,2%</b>	<b>(27 919)</b>	<b>6,6%</b>	<b>(41 712)</b>	<b>9,8%</b>	<b>(61 936)</b>	<b>16,2%</b>	<b>(54,9%)</b>
Suppliers and employees	(419 729)	(13 793)	3,3%	(27 919)	6,7%	(41 712)	9,9%	(61 936)	16,4%	(54,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 149)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>14 760</b>	<b>(12 841)</b>	<b>(87,0%)</b>	<b>165 902</b>	<b>1 124,0%</b>	<b>153 061</b>	<b>1 037,0%</b>	<b>(61 343)</b>	<b>(121,3%)</b>	<b>(370,5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(88 057)</b>	<b>(23 680)</b>	<b>26,9%</b>	<b>(9 908)</b>	<b>11,3%</b>	<b>(33 588)</b>	<b>38,1%</b>	<b>(23 882)</b>	<b>54,5%</b>	<b>(58,5%)</b>
Capital assets	(88 057)	(23 680)	26,9%	(9 908)	11,3%	(33 588)	38,1%	(23 882)	54,5%	(58,5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(88 057)</b>	<b>(23 680)</b>	<b>26,9%</b>	<b>(9 908)</b>	<b>11,3%</b>	<b>(33 588)</b>	<b>38,1%</b>	<b>(23 882)</b>	<b>54,5%</b>	<b>(58,5%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(73 297)</b>	<b>(36 521)</b>	<b>49,8%</b>	<b>155 993</b>	<b>(212,8%)</b>	<b>119 473</b>	<b>(163,0%)</b>	<b>(85 224)</b>	<b>3 281,8%</b>	<b>(283,0%)</b>
Cash/cash equivalents at the year begin:	218 110	149 379	68,5%	112 858	51,7%	149 379	68,5%	140 048	111,4%	(19,4%)
Cash/cash equivalents at the year end:	144 813	112 858	77,9%	268 852	185,7%	268 852	185,7%	54 824	42,6%	390,4%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 577	10,3%	10 412	7,9%	3 365	2,5%	105 090	79,3%	132 443	56,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 853	17,1%	1 489	8,9%	414	2,5%	11 948	71,5%	16 704	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 284	5,1%	593	2,4%	570	2,3%	22 672	90,3%	25 119	10,7%	-	-	-	-
Interest on Arrear Debtor Accounts	67	,1%	238	,5%	133	,3%	46 998	99,1%	47 436	20,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 864)	(52,6%)	431	3,3%	273	2,1%	19 219	147,2%	13 058	5,6%	-	-	-	-
<b>Total By Income Source</b>	<b>10 916</b>	<b>4,6%</b>	<b>13 162</b>	<b>5,6%</b>	<b>4 754</b>	<b>2,0%</b>	<b>205 933</b>	<b>87,7%</b>	<b>234 766</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 383	6,5%	2 016	5,5%	924	2,5%	31 450	85,5%	36 772	15,7%	-	-	-	-
Commercial	2 327	8,8%	2 871	10,9%	567	2,2%	20 538	78,1%	26 303	11,2%	-	-	-	-
Households	6 235	3,7%	8 107	4,8%	3 230	1,9%	149 816	89,5%	167 388	71,3%	-	-	-	-
Other	(28)	(6%)	169	3,9%	33	,8%	4 129	96,0%	4 303	1,8%	-	-	-	-
<b>Total By Customer Group</b>	<b>10 916</b>	<b>4,6%</b>	<b>13 162</b>	<b>5,6%</b>	<b>4 754</b>	<b>2,0%</b>	<b>205 933</b>	<b>87,7%</b>	<b>234 766</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

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

#### Contact Details

Municipal Manager	Mr West Gumedes	039 976 1202
Chief Financial Officer	Mr Thando Mketu	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMZUMBE (KZN213)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	211 102	72 262	34,2%	74 499	35,3%	146 761	69,5%	58 484	65,7%	27,4%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	14 624	-	-	31	,2%	31	,2%	1	,9%	3 498,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 000	510	8,5%	605	10,1%	1 115	18,6%	800	25,4%	(24,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	109	26	24,0%	38	34,7%	64	58,7%	31	14,2%	19,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	545	5	,9%	15	2,8%	21	3,8%	63	125,2%	(75,3%)
<b>Non-Exchange Revenue</b>										
Property rates	12 451	685	5,5%	17 033	136,8%	17 717	142,3%	-	-	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	349	4	1,3%	2	,7%	7	2,0%	5	1,0%	(55,9%)
Transfer and subsidies - Operational	177 024	71 032	40,1%	56 774	32,1%	127 807	72,2%	57 584	73,4%	(1,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	220 253	22 788	10,3%	53 735	24,4%	76 523	34,7%	58 505	54,6%	(8,2%)
Employee related costs	99 964	5 873	5,9%	22 389	22,4%	28 262	28,3%	23 358	49,1%	(4,1%)
Remuneration of councillors	22 884	1 970	8,6%	6 324	27,6%	8 294	36,2%	5 601	71,2%	12,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 434	156	10,8%	520	36,3%	676	47,1%	234	43,0%	122,6%
Debt impairment	2 174	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 791	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	43 386	8 101	18,7%	15 515	35,8%	23 617	54,4%	17 345	106,0%	(10,5%)
Transfers and subsidies	2 218	165	7,5%	971	43,8%	1 136	51,2%	734	62,9%	32,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	21 402	6 523	30,5%	8 015	37,5%	14 539	67,9%	11 234	68,1%	(28,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(9 151)</b>	<b>49 474</b>	<b>-</b>	<b>20 764</b>	<b>-</b>	<b>70 238</b>	<b>-</b>	<b>(20)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	39 281	10 477	26,7%	21 000	53,5%	31 477	80,1%	14 042	82,4%	49,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>30 130</b>	<b>59 951</b>	<b>-</b>	<b>41 764</b>	<b>-</b>	<b>101 715</b>	<b>-</b>	<b>14 022</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>30 130</b>	<b>59 951</b>	<b>-</b>	<b>41 764</b>	<b>-</b>	<b>101 715</b>	<b>-</b>	<b>14 022</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>30 130</b>	<b>59 951</b>	<b>-</b>	<b>41 764</b>	<b>-</b>	<b>101 715</b>	<b>-</b>	<b>14 022</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>30 130</b>	<b>59 951</b>	<b>-</b>	<b>41 764</b>	<b>-</b>	<b>101 715</b>	<b>-</b>	<b>14 022</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	52 389	12 282	23,4%	20 411	39,0%	32 693	62,4%	22 787	80,3%	(10,4%)
National Government	34 345	5 985	17,4%	16 994	49,5%	22 978	66,9%	12 965	86,5%	31,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	34 345	5 985	17,4%	16 994	49,5%	22 978	66,9%	12 965	86,5%	31,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 043	6 297	34,9%	3 417	18,9%	9 714	53,8%	9 821	73,7%	(65,2%)
<b>Capital Expenditure Functional</b>	52 389	12 282	23,4%	20 411	39,0%	32 693	62,4%	22 787	80,3%	(10,4%)
<b>Municipal governance and administration</b>	4 956	1 923	38,8%	1 444	29,1%	3 367	67,9%	5 280	64,4%	(72,6%)
Executive and Council	104	-	-	-	-	-	-	-	-	-
Finance and administration	4 852	1 923	39,6%	1 444	29,8%	3 367	69,4%	5 280	64,7%	(72,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	1 696	193	1,1%	57	3,4%	76	4,5%	-	-	(100,0%)
Community and Social Services	826	19	2,3%	57	6,9%	76	9,2%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	870	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	45 563	10 202	22,4%	18 759	41,2%	28 961	63,6%	17 507	96,4%	7,2%
Planning and Development	25 409	4 217	16,6%	14 270	56,2%	18 487	72,8%	9 696	118,3%	47,2%
Road Transport	20 154	5 985	29,7%	4 489	22,3%	10 474	52,0%	7 811	74,1%	(42,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	174	-	-	150	86,2%	150	86,2%	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	174	-	-	150	86,2%	150	86,2%	-	-	(100,0%)
<b>Other</b>	-	139	-	-	-	139	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	247 746	17 564	7,1%	939	,4%	18 503	7,5%	(161 338)	(26,4%)	(100,6%)
Property rates	7 470	3 747	50,2%	163	2,2%	3 909	52,3%	-	,6%	(100,0%)
Service charges	-	0	-	-	-	0	-	0	-	(100,0%)

Other revenue	17 971	36	2%	87	5%	123	7%	100	22.4%	(13.5%)
Transfers and Subsidies - Operational	177 024	55 173	31.2%	(10 402)	(5.9%)	44 771	25.3%	(26 277)	26.3%	(60.4%)
Transfers and Subsidies - Capital	39 281	(41 995)	(106.9%)	10 394	26.5%	(31 601)	(80.4%)	(136 181)	(281.9%)	(107.6%)
Interest	6 000	604	10.1%	697	11.6%	1 301	21.7%	1 019	29.8%	(31.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(205 680)</b>	<b>(35 434)</b>	<b>17.2%</b>	<b>(53 465)</b>	<b>26.0%</b>	<b>(88 899)</b>	<b>43.2%</b>	<b>(55 940)</b>	<b>69.5%</b>	<b>(4.4%)</b>
Suppliers and employees	(203 462)	(35 434)	17.4%	(53 465)	26.3%	(88 899)	43.7%	(55 940)	70.4%	(4.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 218)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>42 066</b>	<b>(17 870)</b>	<b>(42.5%)</b>	<b>(52 526)</b>	<b>(124.9%)</b>	<b>(70 396)</b>	<b>(167.3%)</b>	<b>(217 278)</b>	<b>(260.9%)</b>	<b>(75.8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(52 447)</b>									
Capital assets	(52 447)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(52 447)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(10 381)</b>	<b>(17 870)</b>	<b>172.1%</b>	<b>(52 526)</b>	<b>506.0%</b>	<b>(70 396)</b>	<b>678.1%</b>	<b>(217 278)</b>	<b>9 405.6%</b>	<b>(75.8%)</b>
Cash/cash equivalents at the year begin:	29 046	76 855	264.6%	58 985	203.1%	76 855	264.6%	38 199		54.4%
Cash/cash equivalents at the year end:	18 665	58 985	316.0%	62 976	337.4%	62 976	337.4%	(144 199)	(573.9%)	(143.7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 033	30.3%	-	-	-	-	39 089	69.7%	56 122	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%)	-	-	-	-
<b>Total By Income Source</b>	<b>17 033</b>	<b>30.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39 056</b>	<b>69.6%</b>	<b>56 089</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	12 349	39.1%	-	-	-	-	19 231	60.9%	31 580	56.3%	-	-	-	-
Commercial	2 058	15.5%	-	-	-	-	11 231	84.5%	13 288	23.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 626	23.4%	-	-	-	-	8 594	76.6%	11 221	20.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>17 033</b>	<b>30.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39 056</b>	<b>69.6%</b>	<b>56 089</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	101	28.6%	-	-	-	-	252	71.4%	354	6.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	254	5.0%	(3)	(.1%)	22	.4%	4 789	94.6%	5 062	93.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>356</b>	<b>6.6%</b>	<b>(3)</b>	<b>(.1%)</b>	<b>22</b>	<b>.4%</b>	<b>5 041</b>	<b>93.1%</b>	<b>5 415</b>	<b>100.0%</b>

#### 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>239 461</b>	<b>78 250</b>	<b>32,7%</b>	<b>67 781</b>	<b>28,3%</b>	<b>146 031</b>	<b>61,0%</b>	<b>62 111</b>	<b>59,4%</b>	<b>9,1%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	53 543	12 569	23,5%	13 289	24,8%	25 858	48,3%	11 887	52,0%	11,8%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	3 155	891	28,3%	908	28,8%	1 799	57,0%	555	54,6%	63,6%	
Sale of Goods and Rendering of Services	337	35	10,4%	16	4,7%	51	15,1%	37	15,7%	(57,2%)	
Agency services	711	64	9,0%	128	17,9%	192	27,0%	133	38,1%	(4,1%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	500	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	11 146	1 529	13,7%	824	7,4%	2 353	21,1%	2 088	27,3%	(60,5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	295	22	7,6%	132	44,6%	154	52,2%	30	11,0%	334,8%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	6 827	432	6,3%	892	13,1%	1 324	19,4%	486	18,8%	83,3%	
<b>Non-Exchange Revenue</b>											
Property rates	29 103	9 024	31,0%	7 373	25,3%	16 397	56,3%	4 968	43,3%	48,4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	485	4	0,7%	4	0,8%	8	1,6%	-	4%	(100,0%)	
Licences or permits	897	269	30,0%	306	34,1%	575	64,1%	173	28,4%	77,1%	
Transfer and subsidies - Operational	130 730	53 043	40,6%	43 630	33,4%	96 673	73,9%	41 766	72,5%	4,5%	
Interest	1 731	367	21,2%	281	16,2%	648	37,4%	(13)	-	(2 290,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>258 781</b>	<b>68 466</b>	<b>26,5%</b>	<b>68 543</b>	<b>26,5%</b>	<b>137 009</b>	<b>52,9%</b>	<b>63 356</b>	<b>47,9%</b>	<b>8,2%</b>	
Employee related costs	110 166	20 210	18,3%	24 872	22,6%	45 082	40,9%	25 667	44,4%	(3,1%)	
Remuneration of councillors	14 736	2 511	17,0%	2 898	19,7%	5 409	36,7%	3 072	44,6%	(5,7%)	
Bulk purchases - electricity	47 979	21 042	43,9%	13 911	29,0%	34 953	72,9%	12 239	59,8%	13,7%	
Inventory purchased	2 453	281	11,4%	453	18,5%	734	29,9%	370	40,1%	22,4%	
Debt impairment	3 000	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	27 982	6 048	21,6%	5 988	21,4%	12 036	43,0%	-	-	(100,0%)	
Interest	-	-	-	-	-	-	-	1	3,5%	(100,0%)	
Contracted services	12 623	5 886	46,6%	6 162	48,8%	12 048	95,4%	8 792	75,3%	(29,9%)	
Transfers and subsidies	4 270	858	20,1%	880	20,6%	1 738	40,7%	860	200,0%	2,3%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	35 572	11 631	32,7%	13 378	37,6%	25 009	70,3%	12 353	57,8%	8,3%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(19 320)</b>	<b>9 784</b>	<b>-</b>	<b>(762)</b>	<b>-</b>	<b>9 022</b>	<b>-</b>	<b>(1 245)</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	39 674	4 176	10,5%	12 761	32,2%	16 937	42,7%	9 176	57,3%	39,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	84	-	84	-	-	-	(100,0%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>20 354</b>	<b>13 960</b>	<b>-</b>	<b>12 083</b>	<b>-</b>	<b>26 043</b>	<b>-</b>	<b>7 931</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>20 354</b>	<b>13 960</b>	<b>-</b>	<b>12 083</b>	<b>-</b>	<b>26 043</b>	<b>-</b>	<b>7 931</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>20 354</b>	<b>13 960</b>	<b>-</b>	<b>12 083</b>	<b>-</b>	<b>26 043</b>	<b>-</b>	<b>7 931</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>20 354</b>	<b>13 960</b>	<b>-</b>	<b>12 083</b>	<b>-</b>	<b>26 043</b>	<b>-</b>	<b>7 931</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>35 108</b>	<b>3 631</b>	<b>10,3%</b>	<b>11 097</b>	<b>31,6%</b>	<b>14 728</b>	<b>42,0%</b>	<b>8 640</b>	<b>45,4%</b>	<b>28,4%</b>	
National Government	34 499	3 631	10,5%	11 097	32,2%	14 728	42,7%	7 361	45,9%	50,7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>34 499</b>	<b>3 631</b>	<b>10,5%</b>	<b>11 097</b>	<b>32,2%</b>	<b>14 728</b>	<b>42,7%</b>	<b>7 361</b>	<b>45,9%</b>	<b>50,7%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	609	-	-	-	-	-	-	1 279	41,3%	(100,0%)	
<b>Capital Expenditure Functional</b>	<b>35 108</b>	<b>3 631</b>	<b>10,3%</b>	<b>11 097</b>	<b>31,6%</b>	<b>14 728</b>	<b>42,0%</b>	<b>8 640</b>	<b>45,4%</b>	<b>28,4%</b>	
<b>Municipal governance and administration</b>	<b>174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	174	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>34 934</b>	<b>3 631</b>	<b>10,4%</b>	<b>11 097</b>	<b>31,8%</b>	<b>14 728</b>	<b>42,2%</b>	<b>8 640</b>	<b>46,7%</b>	<b>28,4%</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	34 934	3 631	10,4%	11 097	31,8%	14 728	42,2%	8 640	46,7%	28,4%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Part 3: Cash Receipts and Payments**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>265 391</b>	<b>88 476</b>	<b>33,3%</b>	<b>79 993</b>	<b>30,1%</b>	<b>168 469</b>	<b>63,5%</b>	<b>77 203</b>	<b>59,2%</b>	<b>3,6%</b>	
Property rates	18 353	5 038	27,5%	4 684	25,5%	9 722	53,0%	9 689	45,7%	(51,7%)	
Service charges	35 585	14 030	39,4%	14 782	41,5%	28 792	80,9%	18 247	51,2%	(19,1%)	

Other revenue	27 602	1 951	7.1%	2 543	9.2%	4 494	16.3%	437	33.5%	481.5%
Transfers and Subsidies - Operational	130 730	53 513	40.9%	44 597	34.1%	98 110	75.0%	40 989	72.6%	8.8%
Transfers and Subsidies - Capital	39 674	12 323	31.1%	12 323	31.1%	24 645	62.1%	5 486	72.8%	124.6%
Interest	13 446	1 621	12.1%	1 084	8.1%	2 705	20.1%	2 354	28.5%	(54.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(223 674)</b>	<b>(67 958)</b>	<b>30.4%</b>	<b>(67 551)</b>	<b>30.2%</b>	<b>(135 509)</b>	<b>60.6%</b>	<b>(64 855)</b>	<b>51.9%</b>	<b>4.2%</b>
Suppliers and employees	(221 895)	(67 958)	30.6%	(67 551)	30.4%	(135 509)	61.1%	(64 855)	51.9%	4.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 779)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>41 717</b>	<b>20 518</b>	<b>49.2%</b>	<b>12 442</b>	<b>29.8%</b>	<b>32 960</b>	<b>79.0%</b>	<b>12 347</b>	<b>132.3%</b>	<b>.8%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(40 374)</b>	<b>(4 349)</b>	<b>10.8%</b>	<b>(12 761)</b>	<b>31.6%</b>	<b>(17 110)</b>	<b>42.4%</b>	<b>(9 837)</b>	<b>47.5%</b>	<b>29.7%</b>
Capital assets	(40 374)	(4 349)	10.8%	(12 761)	31.6%	(17 110)	42.4%	(9 837)	47.5%	29.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(40 374)</b>	<b>(4 349)</b>	<b>10.8%</b>	<b>(12 761)</b>	<b>31.6%</b>	<b>(17 110)</b>	<b>42.4%</b>	<b>(9 837)</b>	<b>47.5%</b>	<b>29.7%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>1 343</b>	<b>16 169</b>	<b>1 204.2%</b>	<b>(319)</b>	<b>(23.8%)</b>	<b>15 850</b>	<b>1 180.4%</b>	<b>2 510</b>	<b>(270.8%)</b>	<b>(112.7%)</b>
Cash/cash equivalents at the year begin:	28 651	45 040	157.2%	61 210	213.6%	45 040	157.2%	71 683	148.6%	(14.6%)
Cash/cash equivalents at the year end:	29 993	61 210	204.1%	60 891	203.0%	60 891	203.0%	74 193	243.9%	(17.9%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 066	24.2%	2 026	12.0%	1 697	10.1%	9 041	53.7%	16 830	44.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 502	11.8%	981	7.7%	511	4.0%	9 738	76.5%	12 732	33.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	316	19.1%	172	10.4%	126	7.6%	1 039	62.9%	1 653	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	167	100.0%	167	4%	-	-	-	-
Interest on Arrear Debtor Accounts	162	2.4%	152	2.3%	141	2.1%	6 206	93.2%	6 661	17.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>6 046</b>	<b>15.9%</b>	<b>3 330</b>	<b>8.8%</b>	<b>2 475</b>	<b>6.5%</b>	<b>26 191</b>	<b>68.8%</b>	<b>38 042</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 857	9.9%	1 389	7.4%	1 313	7.0%	14 105	75.6%	18 663	49.1%	-	-	-	-
Commercial	3 280	30.0%	1 292	11.8%	468	4.3%	5 852	53.9%	10 932	28.7%	-	-	-	-
Households	910	10.8%	649	7.7%	694	8.2%	6 194	73.3%	8 446	22.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>6 046</b>	<b>15.9%</b>	<b>3 330</b>	<b>8.8%</b>	<b>2 475</b>	<b>6.5%</b>	<b>26 191</b>	<b>68.8%</b>	<b>38 042</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	16	100.0%	-	-	-	-	16	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr TP Cele	039 433 3500
Chief Financial Officer	Mrs Hanzeka Mchuru	039 433 3563

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: RAY NKONYENI (KZN216)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 320 695</b>	<b>427 847</b>	<b>32,4%</b>	<b>362 967</b>	<b>27,5%</b>	<b>790 814</b>	<b>59,9%</b>	<b>342 361</b>	<b>60,6%</b>	<b>6,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	230 619	51 632	22,4%	69 812	30,3%	121 444	52,7%	47 122	46,9%	48,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	75 971	27 709	36,5%	20 408	26,9%	48 117	63,3%	19 193	63,2%	6,3%
Sale of Goods and Rendering of Services	12 712	2 608	20,5%	2 802	22,0%	5 410	42,6%	3 565	36,0%	(21,4%)
Agency services	7 331	2 220	30,3%	4 035	55,0%	6 255	85,3%	1 162	39,5%	247,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 394	2 905	28,0%	3 002	28,9%	5 907	56,8%	2 576	59,6%	16,5%
Interest earned from Current and Non Current Assets	13 802	1 416	10,3%	682	4,9%	2 098	15,2%	3 072	55,3%	(77,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 477	1 173	21,4%	2 447	44,7%	3 620	66,1%	1 699	47,9%	44,0%
Licence and permits	493	118	24,0%	193	39,1%	311	63,1%	124	37,4%	54,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 041	112	10,8%	188	18,1%	300	28,8%	388	43,4%	(51,6%)
<b>Non-Exchange Revenue</b>										
Property rates	556 296	196 393	35,3%	155 423	27,9%	351 816	63,2%	143 317	64,6%	8,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 357	2 449	9,3%	5 383	20,4%	7 831	29,7%	8 391	26,1%	(35,9%)
Licences or permits	12 477	297	2,4%	194	1,6%	491	3,9%	1 732	33,4%	(88,8%)
Transfer and subsidies - Operational	331 560	129 399	39,0%	88 387	26,7%	217 786	65,7%	101 106	70,0%	(12,6%)
Interest	36 173	9 446	26,1%	10 011	27,7%	19 457	53,8%	8 913	52,3%	12,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	(30)	-	-	-	(30)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 279 575</b>	<b>275 696</b>	<b>21,5%</b>	<b>356 361</b>	<b>27,8%</b>	<b>632 057</b>	<b>49,4%</b>	<b>304 542</b>	<b>47,8%</b>	<b>17,0%</b>
Employer related costs	534 610	130 200	24,4%	156 974	29,4%	287 174	53,7%	127 657	50,9%	23,0%
Remuneration of councillors	35 896	10 540	29,4%	10 078	28,1%	20 618	57,4%	8 980	51,4%	12,2%
Bulk purchases - electricity	170 932	21 453	12,6%	51 483	30,1%	72 936	42,7%	39 111	50,3%	31,6%
Inventory consumed	11 917	1 697	14,2%	4 869	40,9%	6 566	55,1%	2 865	51,2%	69,9%
Debt impairment	11 775	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	107 839	22 894	21,2%	22 904	21,2%	45 797	42,5%	14 887	34,5%	53,8%
Interest	11 126	210	1,9%	329	3,0%	539	4,8%	2	-	17 975,4%
Contracted services	212 306	53 740	25,3%	58 463	27,5%	112 204	52,9%	60 881	49,6%	(4,0%)
Transfers and subsidies	16 267	3 780	23,2%	4 406	27,1%	8 186	50,3%	9 669	64,3%	(54,4%)
Irrecoverable debts written off	5 742	3 801	66,2%	3 914	68,2%	7 716	134,4%	1 312	55,0%	198,3%
Operational costs	161 166	27 386	17,0%	42 940	26,6%	70 326	43,6%	39 177	46,1%	9,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(5)	-	-	-	(5)	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>41 120</b>	<b>152 151</b>	<b>-</b>	<b>6 606</b>	<b>-</b>	<b>158 756</b>	<b>-</b>	<b>37 820</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	109 254	28 722	26,3%	-	-	28 722	26,3%	-	4,3%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>150 374</b>	<b>180 872</b>	<b>-</b>	<b>6 606</b>	<b>-</b>	<b>187 478</b>	<b>-</b>	<b>37 820</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>150 374</b>	<b>180 872</b>	<b>-</b>	<b>6 606</b>	<b>-</b>	<b>187 478</b>	<b>-</b>	<b>37 820</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>150 374</b>	<b>180 872</b>	<b>-</b>	<b>6 606</b>	<b>-</b>	<b>187 478</b>	<b>-</b>	<b>37 820</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>150 374</b>	<b>180 872</b>	<b>-</b>	<b>6 606</b>	<b>-</b>	<b>187 478</b>	<b>-</b>	<b>37 820</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>173 725</b>	<b>52 337</b>	<b>30,1%</b>	<b>28 686</b>	<b>16,5%</b>	<b>81 022</b>	<b>46,6%</b>	<b>41 913</b>	<b>33,5%</b>	<b>(31,6%)</b>
National Government	95 003	47 230	49,7%	22 531	23,7%	69 761	73,4%	27 977	38,3%	(19,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>95 003</b>	<b>47 230</b>	<b>49,7%</b>	<b>22 531</b>	<b>23,7%</b>	<b>69 761</b>	<b>73,4%</b>	<b>27 977</b>	<b>38,1%</b>	<b>(19,5%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	78 722	5 107	6,5%	6 155	7,8%	11 262	14,3%	13 936	29,6%	(55,8%)
<b>Capital Expenditure Functional</b>	<b>173 725</b>	<b>52 337</b>	<b>30,1%</b>	<b>28 686</b>	<b>16,5%</b>	<b>81 022</b>	<b>46,6%</b>	<b>41 913</b>	<b>33,5%</b>	<b>(31,6%)</b>
<b>Municipal governance and administration</b>	<b>8 531</b>	<b>255</b>	<b>3,0%</b>	<b>117</b>	<b>1,4%</b>	<b>372</b>	<b>4,4%</b>	<b>2 161</b>	<b>28,3%</b>	<b>(94,6%)</b>
Executive and Council	401	-	-	-	-	-	-	-	-	-
Finance and administration	7 810	183	2,3%	117	1,5%	300	3,8%	2 161	30,7%	(94,6%)
Internal audit	320	72	22,5%	-	-	72	22,5%	-	-	-
<b>Community and Public Safety</b>	<b>2 960</b>	<b>-</b>	<b>-</b>	<b>189</b>	<b>6,4%</b>	<b>189</b>	<b>6,4%</b>	<b>98</b>	<b>8,9%</b>	<b>93,0%</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 750	-	-	189	6,9%	189	6,9%	98	9,0%	93,0%
Housing	210	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>156 830</b>	<b>52 082</b>	<b>33,2%</b>	<b>27 169</b>	<b>17,3%</b>	<b>79 250</b>	<b>50,5%</b>	<b>39 012</b>	<b>37,8%</b>	<b>(30,4%)</b>
Planning and Development	137 810	52 057	37,8%	23 048	16,7%	75 104	54,5%	32 014	37,3%	(28,0%)
Road Transport	18 620	25	1%	3 931	21,2%	3 956	21,4%	6 552	41,2%	(40,0%)
Environmental Protection	500	-	-	190	37,9%	190	37,9%	445	56,4%	(57,4%)
<b>Trading Services</b>	<b>4 804</b>	<b>-</b>	<b>-</b>	<b>1 212</b>	<b>25,2%</b>	<b>1 212</b>	<b>25,2%</b>	<b>642</b>	<b>5,1%</b>	<b>88,8%</b>
Energy sources	4 304	-	-	955	22,2%	955	22,2%	(115)	9%	(930,1%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	500	-	-	257	51,4%	257	51,4%	757	54,1%	(66,0%)
<b>Other</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 397 230</b>	<b>425 587</b>	<b>30,5%</b>	<b>376 936</b>	<b>27,0%</b>	<b>802 522</b>	<b>57,4%</b>	<b>434 511</b>	<b>64,7%</b>	<b>(13,3%)</b>
Property rates	510 680	126 177	24,7%	139 354	27,3%	265 531	52,0%	151 620	52,9%	(8,1%)
Service charges	281 450	74 902	26,6%	76 608	27,2%	151 510	53,8%	76 626	53,4%	-

Other revenue	105 532	40 794	38,7%	17 128	16,2%	57 922	54,9%	18 668	132,1%	(8,2%)
Transfers and Subsidies - Operational	333 764	132 098	39,6%	108 563	32,5%	240 661	72,1%	120 302	74,5%	(9,8%)
Transfers and Subsidies - Capital	109 254	47 109	43,1%	31 596	28,9%	78 705	72,0%	61 904	79,7%	(49,0%)
Interest	56 551	4 507	8,0%	3 688	6,5%	8 193	14,5%	5 392	73,9%	(31,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 166 909)</b>	<b>(302 460)</b>	<b>25,9%</b>	<b>(307 641)</b>	<b>26,4%</b>	<b>(610 101)</b>	<b>52,3%</b>	<b>(278 995)</b>	<b>50,2%</b>	<b>10,3%</b>
Suppliers and employees	(1 139 516)	(302 460)	26,5%	(307 641)	27,0%	(610 101)	53,5%	(278 995)	51,5%	10,3%
Finance charges	(11 126)	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 267)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>230 321</b>	<b>123 126</b>	<b>53,5%</b>	<b>69 295</b>	<b>30,1%</b>	<b>192 421</b>	<b>83,5%</b>	<b>155 516</b>	<b>150,4%</b>	<b>(55,4%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(173 725)</b>	<b>(63 797)</b>	<b>36,7%</b>	<b>(33 056)</b>	<b>19,0%</b>	<b>(96 853)</b>	<b>55,8%</b>	<b>(45 213)</b>	<b>47,6%</b>	<b>(26,9%)</b>
Capital assets	(173 725)	(63 797)	36,7%	(33 056)	19,0%	(96 853)	55,8%	(45 213)	47,6%	(26,9%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(173 725)</b>	<b>(63 797)</b>	<b>36,7%</b>	<b>(33 056)</b>	<b>19,0%</b>	<b>(96 853)</b>	<b>55,8%</b>	<b>(45 213)</b>	<b>47,6%</b>	<b>(26,9%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(28 975)</b>	<b>(6 509)</b>	<b>22,5%</b>	<b>(1 261)</b>	<b>4,4%</b>	<b>(7 770)</b>	<b>26,8%</b>	<b>(9 821)</b>	<b>56,4%</b>	<b>(87,2%)</b>
Repayment of borrowing	(28 975)	(6 509)	22,5%	(1 261)	4,4%	(7 770)	26,8%	(9 821)	56,4%	(87,2%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(28 975)</b>	<b>(6 509)</b>	<b>22,5%</b>	<b>(1 261)</b>	<b>4,4%</b>	<b>(7 770)</b>	<b>26,8%</b>	<b>(9 821)</b>	<b>77,1%</b>	<b>(87,2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>27 621</b>	<b>52 820</b>	<b>191,2%</b>	<b>34 978</b>	<b>126,6%</b>	<b>87 798</b>	<b>317,9%</b>	<b>100 483</b>	<b>4 613,2%</b>	<b>(65,2%)</b>
Cash/cash equivalents at the year begin:	6 821	47 047	689,7%	99 821	1 463,4%	47 047	689,7%	154 424	58,4%	(35,4%)
Cash/cash equivalents at the year end:	34 442	99 821	289,8%	134 799	391,4%	134 799	391,4%	254 907	215,4%	(47,1%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	6	5%	5	4%	4	3%	1 097	98,7%	1 112	1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	43 859	51,5%	8 828	10,4%	3 000	3,5%	29 403	34,6%	85 091	10,2%	(753)	(9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	44 588	9,7%	23 123	5,0%	16 598	3,6%	377 680	81,8%	461 990	55,3%	(5 586)	(1,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 970	8,1%	3 708	4,3%	2 619	3,0%	73 039	84,6%	86 337	10,3%	(1 110)	(1,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 427	2,4%	4 236	2,3%	4 141	2,2%	172 565	93,1%	185 368	22,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	594	3,9%	272	1,8%	308	2,0%	13 943	92,2%	15 119	1,8%	(313)	(2,1%)	-	-
<b>Total By Income Source</b>	<b>100 445</b>	<b>12,0%</b>	<b>40 171</b>	<b>4,8%</b>	<b>26 671</b>	<b>3,2%</b>	<b>667 729</b>	<b>80,0%</b>	<b>835 016</b>	<b>100,0%</b>	<b>(7 761)</b>	<b>(9%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6 144	6,6%	4 094	4,4%	3 508	3,7%	80 019	85,3%	93 764	11,2%	(258)	(3%)	-	-
Commercial	50 503	27,2%	12 680	6,8%	5 784	3,1%	116 909	62,9%	185 877	22,3%	(1 635)	(9%)	-	-
Households	43 798	7,9%	23 398	4,2%	17 379	3,1%	470 801	84,8%	555 375	66,5%	(5 868)	(1,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>100 445</b>	<b>12,0%</b>	<b>40 171</b>	<b>4,8%</b>	<b>26 671</b>	<b>3,2%</b>	<b>667 729</b>	<b>80,0%</b>	<b>835 016</b>	<b>100,0%</b>	<b>(7 761)</b>	<b>(9%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	18 029	100,0%	-	-	-	-	18 029	98,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	158	50,2%	157	49,8%	-	-	-	-	315	1,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>158</b>	<b>9%</b>	<b>18 186</b>	<b>99,1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18 344</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Khetlhekuthula Joseph Zulu	039 688 2021
Chief Financial Officer	Mr Sandiso Thutshini	039 312 8301

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UGU (DC21)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	1 469 793	488 056	33,2%	410 122	27,9%	898 178	61,1%	404 356	61,7%	1,4%	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	348	-	348	-	-	-	(100,0%)	
Service charges - Water	496 566	120 432	24,3%	109 855	22,1%	230 287	46,4%	119 895	50,6%	(6,4%)	
Service charges - Waste Water Management	138 779	43 083	31,0%	37 654	27,1%	80 737	58,2%	35 796	47,9%	5,2%	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	3 114	705	22,6%	685	22,0%	1 389	44,6%	594	49,7%	15,2%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	83 863	23 291	27,8%	22 601	26,9%	45 892	54,7%	20 600	52,4%	9,7%	
Interest earned from Current and Non Current Assets	13 607	2 388	17,5%	1 642	12,1%	4 029	29,6%	2 064	42,0%	(20,5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 902	1 726	90,8%	1 01	5,3%	1 827	96,0%	9	2,4%	1 003,1%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 589	481	18,6%	57	2,2%	538	20,8%	244	61,1%	(76,6%)	
<b>Non-Exchange Revenue</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	729 373	295 950	40,6%	237 179	32,5%	533 129	73,1%	225 154	73,4%	5,3%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	911 672	417 210	45,8%	440 779	48,3%	857 989	94,1%	397 818	90,0%	10,8%	
Employee related costs	313 024	183 036	58,5%	153 059	48,9%	336 095	107,4%	141 995	100,2%	7,8%	
Remuneration of councillors	14 996	3 156	21,0%	3 581	23,9%	6 738	44,9%	3 828	48,0%	(6,4%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	67 534	60 708	89,9%	71 340	105,6%	132 048	195,5%	66 526	183,7%	7,2%	
Debt impairment	28 424	4 737	16,7%	7 106	25,0%	11 843	41,7%	6 807	50,0%	4,4%	
Depreciation and amortisation	240 934	59 337	24,6%	59 597	24,7%	118 935	49,4%	58 562	50,4%	1,8%	
Interest	5 304	14 270	269,0%	6 245	117,7%	20 515	386,8%	14 724	539,8%	(57,6%)	
Contracted services	126 582	26 682	21,1%	60 369	47,7%	87 051	68,8%	36 387	50,7%	65,9%	
Transfers and subsidies	8 000	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	4 732	1 338	28,3%	1 622	34,3%	2 960	62,6%	2 246	-	(27,8%)	
Operational costs	102 141	63 944	62,6%	77 860	76,2%	141 804	138,8%	66 743	129,5%	16,7%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	558 122	70 846	-	(30 657)	-	40 189	-	6 539	-	-	
Transfers and subsidies - capital (monetary allocations)	373 245	111 441	29,9%	154 687	41,4%	266 128	71,3%	105 539	84,5%	46,6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	931 366	182 287	-	124 029	-	306 317	-	112 078	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	931 366	182 287	-	124 029	-	306 317	-	112 078	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	931 366	182 287	-	124 029	-	306 317	-	112 078	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	58 405	-	58 405	-	-	-	(100,0%)	
<b>Surplus/(Deficit) for the year</b>	931 366	182 287	-	182 435	-	364 722	-	112 078	-	-	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	373 245	123 281	33,0%	148 979	39,9%	272 261	72,9%	96 396	75,3%	54,5%	
National Government	373 245	121 764	32,6%	143 558	38,5%	265 322	71,1%	90 512	73,1%	58,6%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	373 245	121 764	32,6%	143 558	38,5%	265 322	71,1%	90 512	73,1%	58,6%	
Borrowing	-	1 355	-	4 745	-	6 100	-	-	-	(100,0%)	
Internally generated funds	-	163	-	676	-	839	-	5 883	-	(88,5%)	
<b>Capital Expenditure Functional</b>	373 245	123 281	33,0%	148 979	39,9%	272 261	72,9%	96 396	75,3%	54,5%	
<b>Municipal governance and administration</b>	-	1 517	-	5 421	-	6 939	-	2 353	-	130,4%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	1 517	-	5 421	-	6 939	-	2 353	-	130,4%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	-	-	-	-	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	373 245	121 764	32,6%	143 558	38,5%	265 322	71,1%	94 043	74,4%	52,7%	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	181 289	54 373	30,0%	53 115	29,3%	107 488	59,3%	37 482	66,0%	41,7%	
Waste Water Management	191 955	67 391	35,1%	90 443	47,1%	157 834	82,2%	56 561	86,4%	59,9%	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	1 648 193	888 466	53,9%	675 408	41,0%	1 563 874	94,9%	810 407	118,7%	(16,7%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	370 056	214 226	57,9%	193 784	52,4%	408 010	110,3%	248 747	77,9%	(22,1%)	

Other revenue	103 208	3 918	3.8%	(24 084)	(23.3%)	(20 166)	(19.5%)	970	2.9%	(2 583.4%)
Transfers and Subsidies - Operational	729 373	403 528	55.3%	1 701	2%	405 229	55.6%	332 036	153.7%	(99.5%)
Transfers and Subsidies - Capital	373 245	266 795	71.5%	504 007	135.0%	770 802	206.5%	203 948	156.6%	147.1%
Interest	72 311	-	-	-	-	-	-	24 707	382.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(670 636)</b>	<b>(2 801)</b>	<b>.4%</b>	<b>1 353</b>	<b>(.2%)</b>	<b>(1 448)</b>	<b>.2%</b>	<b>(240)</b>	<b>.1%</b>	<b>(664.7%)</b>
Suppliers and employees	(657 281)	(2 801)	.4%	1 353	(.2%)	(1 448)	.2%	(240)	.1%	(664.7%)
Finance charges	(5 356)	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 000)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>977 557</b>	<b>885 665</b>	<b>90.6%</b>	<b>676 761</b>	<b>69.2%</b>	<b>1 562 426</b>	<b>159.8%</b>	<b>810 167</b>	<b>185.7%</b>	<b>(16.5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(429 231)</b>									
Capital assets	(429 231)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(429 231)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(5 231)</b>									
Repayment of borrowing	(5 231)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(5 231)</b>									
<b>Net Increase/(Decrease) in cash held</b>	<b>543 095</b>	<b>885 665</b>	<b>163.1%</b>	<b>676 761</b>	<b>124.6%</b>	<b>1 562 426</b>	<b>287.7%</b>	<b>810 167</b>	<b>261.1%</b>	<b>(16.5%)</b>
Cash/cash equivalents at the year begin:	14 911	7 558	50.7%	893 222	5 990.5%	7 558	50.7%	1 495 268	2 312.4%	(40.3%)
Cash/cash equivalents at the year end:	558 005	893 224	160.1%	1 569 989	281.4%	1 569 989	281.4%	2 305 434	295.5%	(31.9%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	56 575	3.5%	38 882	2.4%	38 722	2.4%	1 471 087	91.6%	1 605 265	88.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 931	5.8%	6 441	3.1%	5 527	2.7%	182 056	88.4%	205 956	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	(0)	-	1 796	100.0%	1 796	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 194)	(123.6%)	(1 681)	(65.0%)	(663)	(25.7%)	8 122	314.3%	2 584	.1%	-	-	-	-
<b>Total By Income Source</b>	<b>65 312</b>	<b>3.6%</b>	<b>43 642</b>	<b>2.4%</b>	<b>43 586</b>	<b>2.4%</b>	<b>1 663 062</b>	<b>91.6%</b>	<b>1 815 601</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 255	13.6%	1 638	5.2%	1 217	3.9%	24 250	77.3%	31 360	1.7%	-	-	-	-
Commercial	15 562	6.1%	8 003	3.2%	7 521	3.0%	222 151	87.7%	253 237	13.9%	-	-	-	-
Households	45 515	3.0%	34 061	2.2%	34 872	2.3%	1 416 682	92.5%	1 531 129	84.3%	-	-	-	-
Other	(19)	15.5%	(61)	48.6%	(24)	19.1%	(21)	16.7%	(125)	-	-	-	-	-
<b>Total By Customer Group</b>	<b>65 312</b>	<b>3.6%</b>	<b>43 642</b>	<b>2.4%</b>	<b>43 586</b>	<b>2.4%</b>	<b>1 663 062</b>	<b>91.6%</b>	<b>1 815 601</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	25 593	3.5%	553	.1%	28 857	3.9%	683 774	92.6%	738 777	70.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 639	11.4%	14 447	6.2%	3 026	1.3%	190 345	81.2%	234 457	22.2%
Auditor-General	1 804	80.0%	-	-	-	-	450	20.0%	2 253	2%
Other	3 346	4.2%	1 909	2.4%	3 021	3.8%	70 755	89.5%	79 030	7.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>57 382</b>	<b>5.4%</b>	<b>16 909</b>	<b>1.6%</b>	<b>34 904</b>	<b>3.3%</b>	<b>945 323</b>	<b>89.6%</b>	<b>1 054 518</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMSHWATHI (KZN221)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>258 867</b>	<b>84 845</b>	<b>32,8%</b>	<b>71 884</b>	<b>27,8%</b>	<b>156 729</b>	<b>60,5%</b>	<b>67 195</b>	<b>62,9%</b>	<b>7,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 969	893	22,5%	893	22,5%	1 785	45,0%	872	44,9%	2,4%
Sale of Goods and Rendering of Services	8 135	138	1,7%	181	2,2%	318	3,9%	77	126,8%	135,2%
Agency services	3 960	792	22,3%	757	21,3%	1 549	43,5%	617	44,1%	22,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 055	240	22,8%	251	23,8%	491	46,6%	231	29,8%	8,6%
Interest earned from Current and Non Current Assets	14 550	1 246	8,6%	1 818	12,5%	3 063	21,1%	2 711	50,3%	(33,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 150	266	23,2%	264	23,0%	531	46,2%	186	51,0%	42,5%
Licence and permits	20	2	10,2%	3	13,3%	5	23,5%	4	69,9%	(33,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 000	-	-	-	-	-	-	(458)	-	(100,0%)
<b>Non-Exchange Revenue</b>										
Property rates	68 267	17 450	25,6%	16 694	24,5%	34 144	50,0%	13 484	46,2%	23,8%
Surcharges and Taxes	-	-	-	-	-	(28)	(100,0%)	-	-	(100,0%)
Fines, penalties and forfeits	66	7	11,1%	2	3,4%	10	14,5%	9	55,2%	(75,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 480	62 101	41,5%	48 875	32,7%	110 976	74,2%	47 965	72,6%	1,9%
Interest	6 615	1 710	25,8%	2 147	32,5%	3 857	58,3%	1 525	83,7%	40,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>279 292</b>	<b>53 667</b>	<b>19,2%</b>	<b>59 860</b>	<b>21,4%</b>	<b>113 527</b>	<b>40,6%</b>	<b>60 317</b>	<b>38,3%</b>	<b>(-8%)</b>
Employee related costs	109 207	23 986	22,0%	27 795	25,5%	51 781	47,4%	27 098	46,3%	2,6%
Remuneration of councillors	14 277	3 255	22,8%	3 676	25,8%	6 931	48,5%	3 757	48,8%	(2,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	970	144	14,9%	62	6,4%	206	21,3%	144	24,0%	(56,9%)
Debt impairment	6 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 000	6 796	27,2%	3 477	13,9%	10 272	41,1%	4 743	53,0%	(26,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	64 208	9 052	14,1%	14 235	22,2%	23 286	36,3%	14 735	36,7%	(3,4%)
Transfers and subsidies	5 297	784	14,8%	1 006	19,0%	1 791	33,8%	2 268	35,5%	(55,6%)
Irrecoverable debts written off	10 000	-	-	-	-	-	-	-	-	-
Operational costs	44 332	9 651	21,8%	9 609	21,7%	19 260	43,4%	7 571	35,3%	26,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(20 424)</b>	<b>31 178</b>	<b>-</b>	<b>12 024</b>	<b>-</b>	<b>43 202</b>	<b>-</b>	<b>6 878</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	45 089	12 908	28,6%	10 016	22,2%	22 924	50,8%	6 283	50,3%	59,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>24 664</b>	<b>44 086</b>	<b>-</b>	<b>22 040</b>	<b>-</b>	<b>66 126</b>	<b>-</b>	<b>13 161</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>24 664</b>	<b>44 086</b>	<b>-</b>	<b>22 040</b>	<b>-</b>	<b>66 126</b>	<b>-</b>	<b>13 161</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>24 664</b>	<b>44 086</b>	<b>-</b>	<b>22 040</b>	<b>-</b>	<b>66 126</b>	<b>-</b>	<b>13 161</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>24 664</b>	<b>44 086</b>	<b>-</b>	<b>22 040</b>	<b>-</b>	<b>66 126</b>	<b>-</b>	<b>13 161</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>64 945</b>	<b>13 507</b>	<b>20,8%</b>	<b>10 009</b>	<b>15,4%</b>	<b>23 516</b>	<b>36,2%</b>	<b>6 625</b>	<b>31,8%</b>	<b>51,1%</b>
National Government	45 089	11 330	25,1%	8 644	19,2%	19 974	44,3%	5 280	44,8%	63,7%
Provincial Government	-	-	-	62	-	62	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>45 089</b>	<b>11 330</b>	<b>25,1%</b>	<b>8 706</b>	<b>19,3%</b>	<b>20 036</b>	<b>44,4%</b>	<b>5 280</b>	<b>44,8%</b>	<b>64,9%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 856	2 177	11,0%	1 302	6,6%	3 479	17,5%	1 345	9,6%	(3,1%)
<b>Capital Expenditure Functional</b>	<b>64 945</b>	<b>13 507</b>	<b>20,8%</b>	<b>10 009</b>	<b>15,4%</b>	<b>23 516</b>	<b>36,2%</b>	<b>6 625</b>	<b>31,8%</b>	<b>51,1%</b>
<b>Municipal governance and administration</b>	<b>6 100</b>	<b>1 275</b>	<b>20,9%</b>	<b>816</b>	<b>13,4%</b>	<b>2 091</b>	<b>34,3%</b>	<b>630</b>	<b>7,8%</b>	<b>29,7%</b>
Executive and Council	1 300	-	-	-	-	-	-	-	-	-
Finance and administration	4 800	1 275	26,6%	816	17,0%	2 091	43,6%	630	7,8%	29,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>14 783</b>	<b>945</b>	<b>6,4%</b>	<b>844</b>	<b>5,7%</b>	<b>1 789</b>	<b>12,1%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	14 783	945	6,4%	844	5,7%	1 789	12,1%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>41 582</b>	<b>11 286</b>	<b>27,1%</b>	<b>8 148</b>	<b>19,6%</b>	<b>19 434</b>	<b>46,7%</b>	<b>5 965</b>	<b>38,7%</b>	<b>36,6%</b>
Planning and Development	36 170	7 457	20,6%	4 735	13,1%	12 192	33,7%	5 965	47,0%	(20,6%)
Road Transport	5 412	3 829	70,8%	3 413	63,1%	7 242	133,8%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>2 480</b>	<b>-</b>	<b>-</b>	<b>201</b>	<b>8,1%</b>	<b>201</b>	<b>8,1%</b>	<b>30</b>	<b>3,0%</b>	<b>580,2%</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 480	-	-	201	8,1%	201	8,1%	30	4,9%	580,2%
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>285 417</b>	<b>53 991</b>	<b>18,9%</b>	<b>65 414</b>	<b>22,9%</b>	<b>119 405</b>	<b>41,8%</b>	<b>64 228</b>	<b>15,1%</b>	<b>1,8%</b>
Property rates	58 027	1 545	2,7%	52	,1%	1 596	2,8%	485	,5%	(89,4%)
Service charges	3 373	44	1,3%	24	,7%	68	2,0%	33	1,3%	(26,5%)

Other revenue	14 898	1 218	8,2%	1 212	8,1%	2 430	16,3%	435	25,0%	178,8%
Transfers and Subsidies - Operational	149 480	54 124	36,2%	51 309	34,3%	105 433	70,5%	50 769	55,9%	1,1%
Transfers and Subsidies - Capital	45 089	(5 849)	(13,0%)	11 000	24,4%	5 151	11,4%	7 963	(171,5%)	38,1%
Interest	14 550	2 909	20,0%	1 818	12,5%	4 727	32,5%	4 544	105,7%	(60,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(253 177)</b>	<b>(12 463)</b>	<b>4,9%</b>	<b>(12 227)</b>	<b>4,8%</b>	<b>(24 690)</b>	<b>9,8%</b>	<b>(11 256)</b>	<b>8,2%</b>	<b>8,6%</b>
Suppliers and employees	(247 880)	(12 463)	5,0%	(12 227)	4,9%	(24 690)	10,0%	(11 256)	8,5%	8,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 297)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>32 241</b>	<b>41 528</b>	<b>128,8%</b>	<b>53 187</b>	<b>165,0%</b>	<b>94 715</b>	<b>293,8%</b>	<b>52 973</b>	<b>156,7%</b>	<b>4%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>1 000</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(73 537)</b>	-	-	-	-	-	-	-	-	-
Capital assets	(73 537)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(72 537)</b>	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(40 296)</b>	<b>41 528</b>	<b>(103,1%)</b>	<b>53 187</b>	<b>(132,0%)</b>	<b>94 715</b>	<b>(235,0%)</b>	<b>52 973</b>	<b>(47,3%)</b>	<b>4%</b>
Cash/cash equivalents at the year begin:	106 002	119 289	112,5%	159 909	150,9%	119 289	112,5%	76 660	98,8%	108,6%
Cash/cash equivalents at the year end:	65 706	159 909	243,4%	213 096	324,3%	213 096	324,3%	129 632	187,4%	64,4%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 239	5,0%	4 610	3,7%	5 182	4,1%	109 178	87,2%	125 208	86,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rates	341	5,5%	227	3,7%	215	3,5%	5 434	87,4%	6 218	4,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	101	3,8%	101	3,8%	101	3,8%	2 340	88,5%	2 643	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	(5)	(,5%)	(3)	(,3%)	1 109	100,8%	1 101	,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9 947	100,0%	9 947	6,9%	-	-	-	-
<b>Total By Income Source</b>	<b>6 681</b>	<b>4,6%</b>	<b>4 933</b>	<b>3,4%</b>	<b>5 494</b>	<b>3,8%</b>	<b>128 008</b>	<b>88,2%</b>	<b>145 116</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 515	5,7%	1 827	6,9%	1 836	6,9%	21 450	80,6%	26 628	18,3%	-	-	-	-
Commercial	2 692	4,9%	1 436	2,6%	1 694	3,1%	49 097	89,4%	54 919	37,8%	-	-	-	-
Households	2 012	3,6%	1 292	2,3%	1 494	2,7%	51 461	91,5%	56 259	38,8%	-	-	-	-
Other	461	6,3%	377	5,2%	471	6,4%	6 001	82,1%	7 310	5,0%	-	-	-	-
<b>Total By Customer Group</b>	<b>6 681</b>	<b>4,6%</b>	<b>4 933</b>	<b>3,4%</b>	<b>5 494</b>	<b>3,8%</b>	<b>128 008</b>	<b>88,2%</b>	<b>145 116</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

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

#### Contact Details

Municipal Manager	Mr Ralph Matweze Khanyile	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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>674 804</b>	<b>174 514</b>	<b>25,9%</b>	<b>166 324</b>	<b>24,6%</b>	<b>340 838</b>	<b>50,5%</b>	<b>149 466</b>	<b>49,8%</b>	<b>11,3%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	192 508	33 823	17,6%	32 543	16,9%	66 366	34,5%	28 311	34,0%	14,9%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	17 002	5 792	32,4%	3 473	19,4%	9 265	51,8%	4 349	54,1%	(20,2%)	
Sale of Goods and Rendering of Services	9 808	1 683	17,2%	1 875	19,1%	3 558	36,3%	1 625	47,1%	15,4%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	4 083	567	13,9%	593	14,5%	1 161	28,4%	773	28,7%	(23,2%)	
Interest earned from Current and Non Current Assets	5 224	742	14,2%	545	10,4%	1 286	24,6%	901	68,8%	(39,5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 519	368	24,2%	419	27,6%	787	51,8%	315	46,3%	33,0%	
Licence and permits	4 358	1 109	25,5%	1 270	29,1%	2 379	54,6%	870	51,4%	46,0%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 987	389	19,6%	232	11,7%	621	31,3%	96	17,4%	141,6%	
<b>Non-Exchange Revenue</b>											
Property rates	300 155	79 950	26,6%	78 151	26,0%	158 100	52,7%	68 005	50,9%	14,9%	
Surcharges and Taxes	-	-	-	1 915	-	1 915	-	-	-	(100,0%)	
Fines, penalties and forfeits	3 466	35	1,0%	2 043	58,9%	2 078	60,0%	1 967	62,0%	3,8%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	121 091	46 815	38,7%	40 357	33,3%	87 172	72,0%	38 879	72,1%	3,8%	
Interest	12 357	3 240	26,2%	2 909	23,5%	6 149	49,8%	3 374	29,1%	(13,8%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	346	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>674 420</b>	<b>162 691</b>	<b>24,1%</b>	<b>151 152</b>	<b>22,4%</b>	<b>313 843</b>	<b>46,5%</b>	<b>135 417</b>	<b>45,9%</b>	<b>11,6%</b>	
Employee related costs	167 655	41 747	24,9%	45 345	27,0%	87 092	51,9%	37 959	46,3%	19,5%	
Remuneration of councillors	12 615	2 905	23,0%	3 254	25,8%	6 159	48,8%	2 856	45,3%	14,0%	
Bulk purchases - electricity	243 101	65 302	26,9%	46 380	19,1%	111 682	45,9%	39 707	49,0%	16,8%	
Inventory consumed	7 796	823	10,6%	1 565	20,1%	2 388	30,6%	1 396	21,1%	12,1%	
Debt impairment	15 864	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	61 299	15 102	24,6%	15 107	24,6%	30 209	49,3%	12 928	51,2%	16,9%	
Interest	56	4	6,4%	305	543,3%	308	549,8%	46	77,6%	558,7%	
Contracted services	90 084	18 912	21,0%	16 481	18,3%	35 393	39,3%	22 669	42,9%	(27,3%)	
Transfers and subsidies	2 465	101	4,1%	442	17,9%	543	22,0%	453	36,5%	(2,5%)	
Irrecoverable debts written off	1 134	2 534	223,4%	6 794	598,9%	9 328	822,3%	-	-	(100,0%)	
Operational costs	71 189	15 262	21,4%	15 480	21,7%	30 742	43,2%	17 404	46,3%	(11,1%)	
Losses on disposal of Assets	1 162	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>384</b>	<b>11 823</b>	<b>-</b>	<b>15 172</b>	<b>-</b>	<b>26 995</b>	<b>-</b>	<b>14 049</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	91 174	5 980	6,6%	40 670	44,6%	46 650	51,2%	17 745	52,5%	129,2%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>91 558</b>	<b>17 803</b>	<b>-</b>	<b>55 841</b>	<b>-</b>	<b>73 644</b>	<b>-</b>	<b>31 794</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>91 558</b>	<b>17 803</b>	<b>-</b>	<b>55 841</b>	<b>-</b>	<b>73 644</b>	<b>-</b>	<b>31 794</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>91 558</b>	<b>17 803</b>	<b>-</b>	<b>55 841</b>	<b>-</b>	<b>73 644</b>	<b>-</b>	<b>31 794</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>91 558</b>	<b>17 803</b>	<b>-</b>	<b>55 841</b>	<b>-</b>	<b>73 644</b>	<b>-</b>	<b>31 794</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>117 554</b>	<b>173</b>	<b>,1%</b>	<b>47 526</b>	<b>40,4%</b>	<b>47 699</b>	<b>40,6%</b>	<b>24</b>	<b>-</b>	<b>201 194,5%</b>	
National Government	79 282	-	-	39 931	50,4%	39 931	50,4%	0	-	#####	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>79 282</b>	<b>-</b>	<b>-</b>	<b>39 931</b>	<b>50,4%</b>	<b>39 931</b>	<b>50,4%</b>	<b>0</b>	<b>-</b>	<b>#####</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	38 272	173	,5%	7 594	19,8%	7 768	20,3%	24	-	32 067,8%	
<b>Capital Expenditure Functional</b>	<b>117 554</b>	<b>7 038</b>	<b>6,0%</b>	<b>40 518</b>	<b>34,5%</b>	<b>47 556</b>	<b>40,5%</b>	<b>26 854</b>	<b>44,9%</b>	<b>50,9%</b>	
<b>Municipal governance and administration</b>	<b>1 740</b>	<b>30</b>	<b>1,7%</b>	<b>(79)</b>	<b>(4,3%)</b>	<b>(49)</b>	<b>(2,8%)</b>	<b>927</b>	<b>210,5%</b>	<b>(108,5%)</b>	
Executive and Council	40	-	-	-	-	-	-	-	-	-	
Finance and administration	1 670	30	1,8%	(79)	(4,7%)	(49)	(2,9%)	927	258,0%	(108,5%)	
Internal audit	30	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>20 930</b>	<b>143</b>	<b>,7%</b>	<b>3 035</b>	<b>14,5%</b>	<b>3 177</b>	<b>15,2%</b>	<b>3 268</b>	<b>149,9%</b>	<b>(7,1%)</b>	
Community and Social Services	250	-	-	56	22,4%	56	22,4%	3 268	895,4%	(98,3%)	
Sport And Recreation	18 951	-	-	2 710	14,3%	2 710	14,3%	-	-	(100,0%)	
Public Safety	1 729	143	8,2%	269	15,6%	412	23,8%	-	-	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>44 146</b>	<b>3 920</b>	<b>8,9%</b>	<b>18 068</b>	<b>40,9%</b>	<b>21 988</b>	<b>49,8%</b>	<b>14 583</b>	<b>35,4%</b>	<b>23,9%</b>	
Planning and Development	60	-	-	-	-	-	-	-	-	-	
Road Transport	44 086	3 920	8,9%	18 068	41,0%	21 988	49,9%	14 583	37,9%	23,9%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>50 738</b>	<b>2 946</b>	<b>5,8%</b>	<b>19 494</b>	<b>38,4%</b>	<b>22 440</b>	<b>44,2%</b>	<b>8 075</b>	<b>43,7%</b>	<b>141,4%</b>	
Energy sources	45 685	2 946	6,4%	18 787	41,1%	21 733	47,6%	8 075	50,1%	132,6%	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	5 052	-	-	707	14,0%	707	14,0%	-	-	(100,0%)	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Part 3: Cash Receipts and Payments**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>825 488</b>	<b>172 811</b>	<b>20,9%</b>	<b>160 181</b>	<b>19,4%</b>	<b>332 993</b>	<b>40,3%</b>	<b>134 415</b>	<b>39,3%</b>	<b>19,2%</b>	
Property rates	279 144	124 560	44,6%	120 697	43,2%	245 257	87,9%	106 806	89,6%	13,0%	
Service charges	228 301	5 289	2,3%	6 888	3,0%	12 187	5,3%	5 766	4,7%	19,6%	

Other revenue	100 627	3 181	3.2%	3 315	3.3%	6 496	6.5%	2 591	7.6%	27.9%
Transfers and Subsidies - Operational	121 018	2 296	1.9%	7 390	6.1%	9 686	8.0%	6 014	8.0%	22.9%
Transfers and Subsidies - Capital	91 174	37 485	41.1%	21 882	24.0%	59 367	65.1%	13 238	64.8%	65.3%
Interest	5 224	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(681 035)</b>	<b>(116 727)</b>	<b>17.1%</b>	<b>(113 528)</b>	<b>16.7%</b>	<b>(230 255)</b>	<b>33.8%</b>	<b>(103 387)</b>	<b>34.0%</b>	<b>9.8%</b>
Suppliers and employees	(679 312)	(116 727)	17.2%	(113 528)	16.7%	(230 255)	33.9%	(103 387)	34.1%	9.8%
Finance charges	(56)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 667)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>144 453</b>	<b>56 084</b>	<b>38.8%</b>	<b>46 654</b>	<b>32.3%</b>	<b>102 737</b>	<b>71.1%</b>	<b>31 028</b>	<b>73.3%</b>	<b>50.4%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(135 232)</b>	<b>(17 898)</b>	<b>13.2%</b>	<b>(45 076)</b>	<b>33.3%</b>	<b>(62 973)</b>	<b>46.6%</b>	<b>(28 700)</b>	<b>44.3%</b>	<b>57.1%</b>
Capital assets	(135 232)	(17 898)	13.2%	(45 076)	33.3%	(62 973)	46.6%	(28 700)	44.3%	57.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(134 886)</b>	<b>(17 898)</b>	<b>13.3%</b>	<b>(45 076)</b>	<b>33.4%</b>	<b>(62 973)</b>	<b>46.7%</b>	<b>(28 700)</b>	<b>44.5%</b>	<b>57.1%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>9 567</b>	<b>38 186</b>	<b>399.1%</b>	<b>1 578</b>	<b>16.5%</b>	<b>39 764</b>	<b>415.6%</b>	<b>2 327</b>	<b>662.9%</b>	<b>(32.2%)</b>
Cash/cash equivalents at the year begin:	18 131	29 453	162.4%	67 639	373.1%	29 453	162.4%	61 326	185.6%	10.3%
Cash/cash equivalents at the year end:	27 698	67 639	244.2%	69 217	249.9%	69 217	249.9%	63 653	279.0%	8.7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 857	56.5%	779	4.5%	430	2.5%	6 381	36.6%	17 447	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 704	17.9%	8 418	4.6%	4 769	2.6%	136 377	74.8%	182 269	72.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 132	14.4%	445	3.0%	395	2.7%	11 873	80.0%	14 845	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	107	9.4%	39	3.4%	35	3.1%	958	84.1%	1 140	5%	-	-	-	-
Interest on Arrear Debtor Accounts	98	2%	144	3%	137	3%	48 856	99.2%	49 235	19.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 707)	134.6%	622	(4.2%)	232	(1.6%)	4 209	(28.7%)	(14 643)	(5.9%)	-	-	-	-
<b>Total By Income Source</b>	<b>25 192</b>	<b>10.1%</b>	<b>10 447</b>	<b>4.2%</b>	<b>5 999</b>	<b>2.4%</b>	<b>208 655</b>	<b>83.4%</b>	<b>250 292</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	(480)	(12.2%)	1 089	27.6%	270	6.8%	3 068	77.7%	3 947	1.6%	-	-	-	-
Commercial	604	19.1%	129	4.1%	177	5.6%	2 251	71.2%	3 162	1.3%	-	-	-	-
Households	23 625	11.3%	8 460	4.1%	4 908	2.4%	171 206	82.2%	208 198	83.2%	-	-	-	-
Other	1 443	4.1%	769	2.2%	644	1.8%	32 129	91.8%	34 986	14.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>25 192</b>	<b>10.1%</b>	<b>10 447</b>	<b>4.2%</b>	<b>5 999</b>	<b>2.4%</b>	<b>208 655</b>	<b>83.4%</b>	<b>250 292</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 234	100.0%	2 234	(6.0%)
VAT (output less input)	(59 017)	100.0%	-	-	-	-	-	-	(59 017)	157.4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	60	100.0%	60	(2%)
Trade Creditors	-	-	1 745	96.5%	-	-	63	3.5%	1 808	(4.8%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	17 391	99.9%	18	1%	-	-	-	-	17 409	(46.4%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(41 626)</b>	<b>111.0%</b>	<b>1 762</b>	<b>(4.7%)</b>	<b>-</b>	<b>-</b>	<b>2 358</b>	<b>(6.3%)</b>	<b>(37 506)</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Chief Financial Officer	Ms Baneti Msoni	033 239 9268

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MPOFANA (KZN223)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>192 888</b>	<b>47 888</b>	<b>24,8%</b>	<b>36 811</b>	<b>19,1%</b>	<b>84 699</b>	<b>43,9%</b>	<b>62 410</b>	<b>38,4%</b>	<b>(41,0%)</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	65 535	16 318	24,9%	12 470	19,0%	28 788	43,9%	15 216	36,5%	(18,0%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	6 513	1 526	23,4%	1 524	23,4%	3 050	46,8%	1 817	51,7%	(16,1%)	
Sale of Goods and Rendering of Services	250	53	21,2%	77	30,9%	130	52,1%	154	16,9%	(49,7%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 636	(3)	(,1%)	(10)	(,4%)	(14)	(,5%)	(107)	(,3%)	(90,3%)	
Interest earned from Current and Non Current Assets	616	158	25,7%	30	4,9%	188	30,6%	53	35,2%	(43,4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	196	88	44,9%	36	18,4%	124	63,3%	77	55,8%	(53,0%)	
Licence and permits	5 429	888	16,3%	1 050	19,3%	1 938	35,7%	1 366	55,1%	(23,1%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	9 088	57	,6%	82	,9%	139	1,5%	1 592	36,3%	(94,8%)	
<b>Non-Exchange Revenue</b>											
Property rates	26 719	4 541	17,0%	4 645	17,4%	9 186	34,4%	5 376	47,6%	(13,6%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	8 371	946	11,3%	505	6,0%	1 451	17,3%	3	7,7%	18 358,2%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	57 724	23 316	40,4%	16 401	28,4%	39 717	68,8%	36 864	64,7%	(55,5%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	9 810	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>186 370</b>	<b>62 103</b>	<b>33,3%</b>	<b>48 340</b>	<b>25,9%</b>	<b>110 444</b>	<b>59,3%</b>	<b>74 164</b>	<b>64,3%</b>	<b>(34,8%)</b>	
Employee related costs	62 010	16 759	27,0%	17 862	28,8%	34 622	55,8%	22 911	54,7%	(22,0%)	
Remuneration of councillors	4 057	3 345	82,4%	1 161	28,6%	4 506	111,1%	1 017	50,8%	14,2%	
Bulk purchases - electricity	71 910	27 157	37,8%	16 923	23,5%	44 080	61,3%	28 421	75,7%	(40,5%)	
Inventory consumed	8 800	150	1,7%	349	4,0%	499	5,7%	3 424	64,6%	(89,8%)	
Debt impairment	8 757	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	10 894	-	-	-	-	-	-	-	19,6%	-	
Interest	-	7 654	-	8 233	-	15 888	-	6 681	-	23,2%	
Contracted services	6 435	2 927	45,5%	1 360	21,1%	4 287	66,6%	5 433	102,1%	(75,0%)	
Transfers and subsidies	-	-	-	-	-	-	-	4	-	(100,0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	13 507	4 111	30,4%	2 451	18,1%	6 562	48,6%	6 274	64,5%	(60,9%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>6 519</b>	<b>(14 216)</b>	<b>-</b>	<b>(11 529)</b>	<b>-</b>	<b>(25 745)</b>	<b>-</b>	<b>(11 754)</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	16 165	5 431	33,6%	3 592	22,2%	9 024	55,8%	6 748	43,0%	(46,8%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>22 684</b>	<b>(8 784)</b>	<b>-</b>	<b>(7 937)</b>	<b>-</b>	<b>(16 721)</b>	<b>-</b>	<b>(5 006)</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>22 684</b>	<b>(8 784)</b>	<b>-</b>	<b>(7 937)</b>	<b>-</b>	<b>(16 721)</b>	<b>-</b>	<b>(5 006)</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>22 684</b>	<b>(8 784)</b>	<b>-</b>	<b>(7 937)</b>	<b>-</b>	<b>(16 721)</b>	<b>-</b>	<b>(5 006)</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>22 684</b>	<b>(8 784)</b>	<b>-</b>	<b>(7 937)</b>	<b>-</b>	<b>(16 721)</b>	<b>-</b>	<b>(5 006)</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>13 983</b>	<b>6 779</b>	<b>48,5%</b>	<b>3 778</b>	<b>27,0%</b>	<b>10 557</b>	<b>75,5%</b>	<b>4 243</b>	<b>21,0%</b>	<b>(11,0%)</b>	
National Government	13 983	5 706	40,8%	3 747	26,8%	9 453	67,6%	4 243	29,6%	(11,7%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>13 983</b>	<b>5 706</b>	<b>40,8%</b>	<b>3 747</b>	<b>26,8%</b>	<b>9 453</b>	<b>67,6%</b>	<b>4 243</b>	<b>29,6%</b>	<b>(11,7%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	1 074	-	31	-	1 105	-	-	-	(100,0%)	
<b>Capital Expenditure Functional</b>	<b>13 983</b>	<b>6 779</b>	<b>48,5%</b>	<b>3 778</b>	<b>27,0%</b>	<b>10 557</b>	<b>75,5%</b>	<b>4 517</b>	<b>23,2%</b>	<b>(16,4%)</b>	
<b>Municipal governance and administration</b>											
Executive and Council	-	-	-	31	-	31	-	211	(2,8%)	(85,3%)	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	31	-	31	-	211	(2,8%)	(85,3%)	
<b>Community and Public Safety</b>	<b>332</b>	<b>1 227</b>	<b>370,0%</b>	<b>1 318</b>	<b>397,6%</b>	<b>2 545</b>	<b>767,6%</b>	<b>713</b>	<b>-</b>	<b>84,9%</b>	
Community and Social Services	-	1 227	-	1 318	-	2 545	-	-	-	(100,0%)	
Sport And Recreation	332	-	-	-	-	-	-	713	-	(100,0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>11 116</b>	<b>5 553</b>	<b>49,9%</b>	<b>2 429</b>	<b>21,8%</b>	<b>7 981</b>	<b>71,8%</b>	<b>3 530</b>	<b>32,0%</b>	<b>(31,2%)</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	11 116	5 553	49,9%	2 429	21,8%	7 981	71,8%	3 530	32,0%	(31,2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>2 535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64</b>	<b>1,9%</b>	<b>(100,0%)</b>	
Energy sources	2 535	-	-	-	-	-	-	64	1,9%	(100,0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Part 3: Cash Receipts and Payments**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>190 229</b>	<b>(31 422)</b>	<b>(16,5%)</b>	<b>(24 523)</b>	<b>(12,9%)</b>	<b>(55 945)</b>	<b>(29,4%)</b>	<b>12 910</b>	<b>18,9%</b>	<b>(289,9%)</b>	
Property rates	17 828	(16 734)	(93,9%)	(9 423)	(52,9%)	(26 157)	(146,7%)	(4 460)	(54,0%)	111,3%	
Service charges	78 503	(75 952)	(96,8%)	(57 278)	(73,0%)	(133 229)	(169,7%)	(26 735)	(63,8%)	114,2%	

Other revenue	19 394	(1 912)	(9.9%)	(1 688)	(8.7%)	(3 600)	(18.6%)	(3 173)	(38.5%)	(46.8%)
Transfers and Subsidies - Operational	57 724	73 389	127.1%	46 913	81.3%	120 302	208.4%	57 653	194.5%	(18.6%)
Transfers and Subsidies - Capital	16 165	(9 850)	(60.9%)	(2 858)	(17.7%)	(12 708)	(78.6%)	(10 270)	(72.4%)	(72.2%)
Interest	616	(363)	(58.9%)	(190)	(30.8%)	(562)	(89.7%)	(105)	(65.7%)	80.9%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(182 710)</b>	<b>7 589</b>	<b>(4.2%)</b>	<b>(3 481)</b>	<b>1.9%</b>	<b>4 108</b>	<b>(2.2%)</b>	<b>21 326</b>	<b>(22.5%)</b>	<b>(116.3%)</b>
Suppliers and employees	(182 710)	7 589	(4.2%)	(3 481)	1.9%	4 108	(2.2%)	21 326	(22.5%)	(116.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>7 520</b>	<b>(23 833)</b>	<b>(316.9%)</b>	<b>(28 004)</b>	<b>(372.4%)</b>	<b>(51 837)</b>	<b>(689.4%)</b>	<b>34 236</b>	<b>328.4%</b>	<b>(181.8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>9 810</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(16 157)</b>	-	-	-	-	-	-	-	-	-
Capital assets	(16 157)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(6 347)</b>	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	(223)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(223)	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	(223)	-	(100.0%)
<b>Net Increase/(Decrease) in cash held</b>	<b>1 173</b>	<b>(23 833)</b>	<b>(2 031.6%)</b>	<b>(28 004)</b>	<b>(2 387.2%)</b>	<b>(51 837)</b>	<b>(4 418.9%)</b>	<b>34 013</b>	<b>6 363.6%</b>	<b>(182.3%)</b>
Cash/cash equivalents at the year begin:	3 835	8 436	220.0%	(15 397)	(401.5%)	8 436	220.0%	37 832	378.3%	(140.7%)
Cash/cash equivalents at the year end:	5 008	(15 397)	(307.4%)	(43 401)	(866.6%)	(43 401)	(866.6%)	74 148	1 219.3%	(158.5%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 725	34.1%	1 598	31.6%	-	-	1 742	34.4%	5 066	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 345	2.3%	1 064	1.8%	1 143	2.0%	54 906	93.9%	58 458	31.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	563	1.6%	541	1.5%	522	1.5%	34 314	95.5%	35 940	19.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	5.7%	12	4.5%	10	3.8%	225	86.0%	262	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(14)	100.0%	(14)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 650	2.0%	1 546	1.9%	955	1.1%	79 395	95.0%	83 547	45.6%	-	-	-	-
<b>Total By Income Source</b>	<b>5 299</b>	<b>2.9%</b>	<b>4 762</b>	<b>2.6%</b>	<b>2 629</b>	<b>1.4%</b>	<b>170 568</b>	<b>93.1%</b>	<b>183 258</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 299	2.9%	4 762	2.6%	2 629	1.4%	170 568	93.1%	183 258	100.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>5 299</b>	<b>2.9%</b>	<b>4 762</b>	<b>2.6%</b>	<b>2 629</b>	<b>1.4%</b>	<b>170 568</b>	<b>93.1%</b>	<b>183 258</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 508	5%	8 401	1.2%	8 047	1.1%	680 048	97.1%	700 004	99.3%
Auditor-General	(500)	(116.3%)	(250)	(58.1%)	-	-	1 180	274.4%	430	1%
Other	(773)	(17.2%)	(73)	(1.6%)	(669)	(14.9%)	6 007	133.7%	4 492	6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 234</b>	<b>3%</b>	<b>8 078</b>	<b>1.1%</b>	<b>7 379</b>	<b>1.0%</b>	<b>687 236</b>	<b>97.5%</b>	<b>704 926</b>	<b>100.0%</b>

#### 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	76 818	30 409	39,6%	10 241	13,3%	40 650	52,9%	9 084	52,6%	12,7%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	115	28	24,0%	9	8,0%	37	32,0%	27	45,2%	(65,6%)
Sale of Goods and Rendering of Services	26	12	45,3%	-	-	12	45,3%	8	13,6%	(100,0%)
Agency services	300	60	20,1%	-	-	60	20,1%	80	73,8%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	520	1	,2%	16	3,1%	17	3,3%	75	9,4%	(78,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 131	130	2,5%	46	,9%	176	3,4%	279	44,7%	(83,4%)
Licence and permits	305	48	15,7%	24	7,7%	71	23,4%	14	49,2%	72,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	80	-	-	5	5,9%	5	5,9%	140	357,7%	(96,6%)
<b>Non-Exchange Revenue</b>										
Property rates	12 510	7 110	56,8%	754	6,0%	7 865	62,9%	2 111	67,3%	(64,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	487	-	-	4	,8%	4	,8%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 145	23 021	40,3%	9 383	16,4%	32 404	56,7%	6 351	52,8%	47,7%
Interest	200	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	72 949	18 192	24,9%	6 331	8,7%	24 523	33,6%	27 923	65,3%	(77,3%)
Employee related costs	48 560	13 446	27,7%	4 229	8,7%	17 675	36,4%	14 924	64,2%	(71,7%)
Remuneration of councillors	4 751	1 055	22,2%	384	8,1%	1 440	30,3%	1 304	52,3%	(70,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	1 876	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 331	-	-	1 267	12,3%	1 267	12,3%	5 385	52,4%	(76,5%)
Interest	-	51	-	21	-	72	-	177	-	(88,1%)
Contracted services	3 278	2 032	62,0%	36	1,1%	2 069	63,1%	3 786	137,0%	(99,0%)
Transfers and subsidies	1 200	424	35,3%	-	-	424	35,3%	801	98,0%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	2 953	1 178	39,9%	393	13,3%	1 570	53,2%	1 463	67,7%	(73,2%)
Losses on disposal of Assets	-	-	-	-	-	7	-	-	-	(100,0%)
Other Losses	-	7	-	-	-	-	-	84	-	-
<b>Surplus/(Deficit)</b>	3 869	12 217	-	3 910	-	16 127	-	(18 839)	-	-
Transfers and subsidies - capital (monetary allocations)	29 010	2 741	9,4%	2 773	9,6%	5 514	19,0%	6 852	104,6%	(59,5%)
Transfers and subsidies - capital (in-kind)	900	-	-	-	-	-	-	229	-	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	33 779	14 958	-	6 683	-	21 641	-	(11 758)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	33 779	14 958	-	6 683	-	21 641	-	(11 758)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	33 779	14 958	-	6 683	-	21 641	-	(11 758)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	33 779	14 958	-	6 683	-	21 641	-	(11 758)	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	29 910	2 266	7,6%	1 809	6,0%	4 075	13,6%	6 838	97,9%	(73,5%)
National Government	29 010	2 266	7,8%	1 809	6,2%	4 075	14,0%	6 838	101,9%	(73,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	900	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	29 910	2 266	7,6%	1 809	6,0%	4 075	13,6%	6 838	97,9%	(73,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	128,4%	-
<b>Capital Expenditure Functional</b>	29 910	2 266	7,6%	1 809	6,0%	4 075	13,6%	6 838	97,9%	(73,5%)
<b>Municipal governance and administration</b>	-	-	-	-	-	-	-	-	2,0%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	2,0%	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	-	936	-	1 809	-	2 745	-	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	936	-	1 809	-	2 745	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	29 010	1 330	4,6%	-	-	1 330	4,6%	6 838	101,9%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	253	-	(100,0%)
Road Transport	29 010	1 330	4,6%	-	-	1 330	4,6%	6 585	100,3%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	900	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	104 791	15 117	14,4%	95	,1%	15 212	14,5%	11 515	50,5%	(99,2%)
Property rates	10 733	22	,2%	-	-	22	,2%	22	-	(100,0%)
Service charges	105	1	1,3%	-	-	1	1,3%	1	12,4%	(100,0%)

Other revenue	6 378	253	4,0%	78	1,2%	331	5,2%	528	9,5%	(85,1%)
Transfers and Subsidies - Operational	57 145	10 173	17,8%	-	-	10 173	17,8%	8 055	45,0%	(100,0%)
Transfers and Subsidies - Capital	29 910	4 667	15,6%	-	-	4 667	15,6%	2 834	75,6%	(100,0%)
Interest	520	1	,2%	17	3,2%	17	3,4%	77	9,4%	(78,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(64 320)</b>	<b>18 150</b>	<b>(28,2%)</b>	<b>-</b>	<b>-</b>	<b>18 150</b>	<b>(28,2%)</b>	<b>2 218</b>	<b>(20,2%)</b>	<b>(100,0%)</b>
Suppliers and employees	(60 028)	18 150	(30,2%)	-	-	18 150	(30,2%)	2 218	(20,5%)	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 292)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>40 471</b>	<b>33 267</b>	<b>82,2%</b>	<b>95</b>	<b>,2%</b>	<b>33 362</b>	<b>82,4%</b>	<b>13 733</b>	<b>(69,8%)</b>	<b>(99,3%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>2 900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	2 900	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(29 910)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital assets	(29 910)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(27 410)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>13 061</b>	<b>33 267</b>	<b>254,7%</b>	<b>95</b>	<b>,7%</b>	<b>33 362</b>	<b>255,4%</b>	<b>13 733</b>	<b>(165,6%)</b>	<b>(99,3%)</b>
Cash/cash equivalents at the year begin:	11 607	49 194	423,9%	22 313	192,2%	49 194	423,9%	63 682	(65,0%)	(65,0%)
Cash/cash equivalents at the year end:	24 668	22 313	90,5%	22 408	90,8%	22 408	90,8%	77 415	(193,8%)	(71,1%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	143	100,0%	143	5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	754	2,9%	464	1,8%	447	1,7%	24 578	93,7%	26 243	89,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11	3,0%	9	2,7%	9	2,7%	322	91,6%	351	1,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	6,5%	23	3,2%	19	2,7%	621	87,6%	709	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	569	33,6%	-	-	1 123	66,4%	1 693	5,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	(2%)	-	-	-	-	202	100,2%	202	,7%	-	-	-	-
<b>Total By Income Source</b>	<b>811</b>	<b>2,8%</b>	<b>1 065</b>	<b>3,6%</b>	<b>475</b>	<b>1,6%</b>	<b>26 990</b>	<b>92,0%</b>	<b>29 341</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	106	1,2%	210	2,4%	60	,7%	8 306	95,7%	8 682	29,6%	-	-	-	-
Commercial	61	2,7%	65	2,9%	(180)	(8,1%)	2 272	102,5%	2 218	7,6%	-	-	-	-
Households	68	4,3%	95	6,0%	63	4,0%	1 344	85,6%	1 570	5,4%	-	-	-	-
Other	576	3,4%	696	4,1%	533	3,2%	15 067	89,3%	16 872	57,5%	-	-	-	-
<b>Total By Customer Group</b>	<b>811</b>	<b>2,8%</b>	<b>1 065</b>	<b>3,6%</b>	<b>475</b>	<b>1,6%</b>	<b>26 990</b>	<b>92,0%</b>	<b>29 341</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(470)	681,2%	401	(581,2%)	-	-	-	-	(69)	56,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(894)	1 671,3%	-	-	(24)	44,8%	865	(1 616,1%)	(54)	43,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(1 364)</b>	<b>1 113,8%</b>	<b>401</b>	<b>(327,3%)</b>	<b>(24)</b>	<b>19,6%</b>	<b>865</b>	<b>(706,1%)</b>	<b>(122)</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Zakhale C. Tshabalala	033 996 6001
Chief Financial Officer	Mr Nkosinomsa Mkhize	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MSUNDUZI (KZN225)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>9 535 505</b>	<b>2 479 203</b>	<b>26,0%</b>	<b>2 243 502</b>	<b>23,5%</b>	<b>4 722 705</b>	<b>49,5%</b>	<b>2 124 977</b>	<b>49,3%</b>	<b>5,6%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	4 702 565	1 083 502	23,0%	919 176	19,5%	2 002 678	42,6%	837 038	41,0%	9,8%
Service charges - Water	1 161 224	274 511	23,6%	268 633	23,1%	543 144	46,8%	262 302	56,5%	2,4%
Service charges - Waste Water Management	229 216	62 354	27,2%	66 569	29,0%	128 922	56,2%	48 539	55,7%	37,1%
Service charges - Waste Management	166 268	42 618	25,6%	42 317	25,5%	84 934	51,1%	36 229	46,8%	16,8%
Sale of Goods and Rendering of Services	23 403	4 068	17,4%	2 919	12,5%	6 987	29,9%	4 782	19,9%	(39,0%)
Agency services	5 508	1 299	23,6%	1 103	20,0%	2 402	43,6%	526	195,3%	109,7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	256 057	112 706	44,0%	108 221	42,3%	220 927	86,3%	101 866	72,0%	6,2%
Interest earned from Current and Non Current Assets	19 996	12 304	61,5%	14 450	72,3%	26 754	133,8%	5 409	71,1%	167,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	44 672	7 047	15,8%	10 812	24,2%	17 860	40,0%	7 910	13,5%	36,7%
Licence and permits	3 097	1 014	32,8%	1 184	38,2%	2 198	71,0%	608	43,8%	94,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	102 112	11 163	10,9%	12 319	12,1%	23 482	23,0%	12 232	17,4%	,7%
<b>Non-Exchange Revenue</b>										
Property rates	1 721 665	434 237	25,2%	423 785	24,6%	858 022	49,8%	442 840	54,1%	(4,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 213	2 213	18,1%	2 348	19,2%	4 961	37,3%	2 951	56,7%	(20,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 017 129	387 087	38,1%	336 817	33,1%	723 904	71,2%	332 782	72,9%	1,2%
Interest	66 114	33 751	51,0%	33 079	50,0%	66 830	101,1%	27 266	96,0%	21,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	4 277	9 328	218,1%	(229)	(5,4%)	9 099	212,8%	1 697	-	(113,5%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>8 463 202</b>	<b>2 141 895</b>	<b>25,3%</b>	<b>2 221 263</b>	<b>26,2%</b>	<b>4 363 157</b>	<b>51,6%</b>	<b>1 698 571</b>	<b>44,9%</b>	<b>30,8%</b>
Employee related costs	1 900 195	393 853	20,7%	460 297	24,2%	854 151	45,0%	444 507	44,8%	3,6%
Remuneration of councillors	70 450	14 873	21,1%	14 662	20,8%	29 535	41,9%	14 356	43,1%	2,1%
Bulk purchases - electricity	3 522 533	1 096 913	31,1%	864 232	24,5%	1 961 146	55,7%	531 744	53,0%	62,5%
Inventory consumed	995 039	295 462	29,7%	399 918	40,2%	695 381	69,9%	284 429	56,7%	40,6%
Debt impairment	420 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	390 012	84 919	21,8%	85 451	21,9%	170 369	43,7%	98 728	54,3%	(13,4%)
Interest	56 180	10 693	19,0%	10 693	19,0%	21 385	38,1%	4 738	23,2%	125,7%
Contracted services	811 629	150 074	18,5%	288 064	35,5%	438 138	54,0%	262 078	35,4%	9,9%
Transfers and subsidies	72 457	14 277	19,7%	14 150	19,5%	28 426	39,2%	13 081	37,4%	8,2%
Irrecoverable debts written off	-	15 159	-	32 292	-	47 450	-	884	-	3 553,3%
Operational costs	224 708	66 216	29,5%	51 613	23,0%	117 829	52,4%	43 625	37,2%	18,3%
Losses on disposal of Assets	-	-	-	(2)	-	(2)	-	-	-	(100,0%)
Other Losses	-	(543)	-	(108)	-	(651)	-	402	-	(126,8%)
<b>Surplus/(Deficit)</b>	<b>1 072 303</b>	<b>337 308</b>	<b>-</b>	<b>22 239</b>	<b>-</b>	<b>359 547</b>	<b>-</b>	<b>426 405</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	379 900	53 750	14,2%	94 902	25,0%	148 652	39,2%	121 407	35,3%	(21,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	(509 383)	-	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 451 603</b>	<b>391 058</b>	<b>-</b>	<b>117 141</b>	<b>-</b>	<b>508 199</b>	<b>-</b>	<b>38 429</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>1 451 603</b>	<b>391 058</b>	<b>-</b>	<b>117 141</b>	<b>-</b>	<b>508 199</b>	<b>-</b>	<b>38 429</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 451 603</b>	<b>391 058</b>	<b>-</b>	<b>117 141</b>	<b>-</b>	<b>508 199</b>	<b>-</b>	<b>38 429</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 451 603</b>	<b>391 058</b>	<b>-</b>	<b>117 141</b>	<b>-</b>	<b>508 199</b>	<b>-</b>	<b>38 429</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>653 856</b>	<b>67 979</b>	<b>10,4%</b>	<b>150 102</b>	<b>23,0%</b>	<b>218 080</b>	<b>33,4%</b>	<b>90 180</b>	<b>15,2%</b>	<b>66,4%</b>
National Government	376 127	44 836	11,9%	60 767	16,2%	105 604	28,1%	54 200	23,6%	12,1%
Provincial Government	2 550	-	-	15 328	601,1%	15 328	601,1%	26 430	25,6%	(42,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>378 677</b>	<b>44 836</b>	<b>11,8%</b>	<b>76 095</b>	<b>20,1%</b>	<b>120 931</b>	<b>31,9%</b>	<b>80 630</b>	<b>24,2%</b>	<b>(5,6%)</b>
Borrowing	177 180	19 734	11,1%	26 686	15,1%	46 420	26,2%	9 551	4,6%	179,4%
Internally generated funds	98 000	3 408	3,5%	47 321	48,3%	50 729	51,8%	-	2,9%	(100,0%)
<b>Capital Expenditure Functional</b>	<b>653 856</b>	<b>67 979</b>	<b>10,4%</b>	<b>168 542</b>	<b>25,8%</b>	<b>236 520</b>	<b>36,2%</b>	<b>205 039</b>	<b>34,3%</b>	<b>(17,8%)</b>
<b>Municipal governance and administration</b>	<b>58 000</b>	<b>21 924</b>	<b>37,8%</b>	<b>37 003</b>	<b>63,8%</b>	<b>58 926</b>	<b>101,6%</b>	<b>38 667</b>	<b>13,3%</b>	<b>(4,3%)</b>
Executive and Council	-	20 240	-	32 616	-	52 856	-	16 632	6,8%	93,8%
Finance and administration	58 000	1 684	2,9%	4 449	7,7%	6 132	10,6%	21 901	57,1%	(79,7%)
Internal audit	-	-	-	(62)	-	(62)	-	(66)	-	(6,9%)
<b>Community and Public Safety</b>	<b>17 167</b>	<b>2 234</b>	<b>13,0%</b>	<b>15 682</b>	<b>91,4%</b>	<b>17 916</b>	<b>104,4%</b>	<b>33 825</b>	<b>26,8%</b>	<b>(53,6%)</b>
Community and Social Services	17 167	2 276	13,3%	(3 034)	(17,7%)	(758)	(4,4%)	2 387	9,6%	(227,1%)
Sport And Recreation	-	(41)	-	(24)	-	(66)	-	4 724	58,2%	(100,5%)
Public Safety	-	-	-	(80)	-	(80)	-	21	5,0%	(473,3%)
Housing	-	-	-	18 820	-	18 820	-	26 692	28,0%	(29,5%)
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>160 584</b>	<b>19 024</b>	<b>11,8%</b>	<b>74 229</b>	<b>46,2%</b>	<b>93 253</b>	<b>58,1%</b>	<b>58 110</b>	<b>77,2%</b>	<b>27,7%</b>
Planning and Development	30 000	5 180	17,3%	6 327	21,1%	11 507	38,4%	9 455	43,0%	(33,1%)
Road Transport	130 584	13 843	10,6%	67 916	52,0%	81 759	62,6%	48 644	85,1%	39,6%
Environmental Protection	-	-	-	(13)	-	(13)	-	11	-	(213,5%)
<b>Trading Services</b>	<b>418 105</b>	<b>24 797</b>	<b>5,9%</b>	<b>41 714</b>	<b>10,0%</b>	<b>66 511</b>	<b>15,9%</b>	<b>74 446</b>	<b>46,3%</b>	<b>(44,0%)</b>
Energy sources	196 588	-	-	-	-	-	-	(1 443)	(18,0%)	(100,0%)
Water Management	108 500	5 496	5,0%	12 298	11,3%	17 794	16,3%	45 036	59,0%	(72,7%)
Waste Water Management	112 217	19 301	17,2%	29 199	26,0%	48 500	43,2%	26 163	35,9%	11,6%
Waste Management	-	-	-	218	-	218	-	4 689	71,4%	(95,4%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>-</b>	<b>(87)</b>	<b>-</b>	<b>(9)</b>	<b>(,3%)</b>	<b>862,7%</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>8 333 003</b>	<b>(5 610)</b>	<b>(,1%)</b>	<b>143 758</b>	<b>1,7%</b>	<b>138 148</b>	<b>1,7%</b>	<b>(5 342 598)</b>	<b>(61,3%)</b>	<b>(102,7%)</b>
Property rates	1 532 282	(13 181)	(,9%)	8 605	,6%	(4 576)	(,3%)	84 232	3,2%	(89,8%)
Service charges	5 220 730	1 524	-	2 749	,1%	4 273	,1%	5 221	,1%	(47,3%)

Other revenue	194 260	(44 542)	(22,9%)	41 956	21,6%	(2 586)	(1,3%)	715 918	109,8%	(94,1%)
Transfers and Subsidies - Operational	989 608	(4 342)	(,4%)	(26 117)	(2,6%)	(30 459)	(3,1%)	11 596	3,9%	(325,2%)
Transfers and Subsidies - Capital	376 127	54 932	14,6%	116 564	31,0%	171 496	45,6%	(15 804)	15,6%	(837,5%)
Interest	19 996	-	-	-	-	-	-	(6 143 760)	(32 107,2%)	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(7 447 306)</b>	<b>55 744</b>	<b>(,7%)</b>	<b>(45 107)</b>	<b>,6%</b>	<b>10 637</b>	<b>(,1%)</b>	<b>(6 553)</b>	<b>(,4%)</b>	<b>588,3%</b>
Suppliers and employees	(7 318 669)	55 744	(,8%)	(45 107)	,6%	10 637	(,1%)	(6 553)	(,4%)	588,3%
Finance charges	(56 180)	-	-	-	-	-	-	-	-	-
Transfers and grants	(72 457)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>885 697</b>	<b>50 134</b>	<b>5,7%</b>	<b>98 651</b>	<b>11,1%</b>	<b>148 785</b>	<b>16,8%</b>	<b>(5 349 151)</b>	<b>(899,5%)</b>	<b>(101,8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>(221)</b>		<b>7 815</b>		<b>7 594</b>		<b>2 627</b>		<b>197,5%</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	7 815	-	7 594	-	2 627	-	197,5%
Decrease (Increase) in non-current investments	-	(221)	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(653 856)</b>									
Capital assets	(653 856)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(653 856)</b>	<b>(221)</b>		<b>7 815</b>	<b>(1,2%)</b>	<b>7 594</b>	<b>(1,2%)</b>	<b>2 627</b>	<b>(,3%)</b>	<b>197,5%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>177 180</b>									
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	177 180	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(90 000)</b>									
Repayment of borrowing	(90 000)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>87 180</b>									
<b>Net Increase/(Decrease) in cash held</b>	<b>319 020</b>	<b>49 913</b>	<b>15,6%</b>	<b>106 466</b>	<b>33,4%</b>	<b>156 379</b>	<b>49,0%</b>	<b>(5 346 524)</b>	<b>4 576,1%</b>	<b>(102,0%)</b>
Cash/cash equivalents at the year begin:	366 387	-	-	49 913	13,6%	-	-	239 087	-	(79,1%)
Cash/cash equivalents at the year end:	<b>685 407</b>	<b>49 913</b>	<b>7,3%</b>	<b>156 379</b>	<b>22,8%</b>	<b>156 379</b>	<b>22,8%</b>	<b>(5 107 437)</b>	<b>(2 685,7%)</b>	<b>(103,1%)</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	166 199	4,6%	53 347	1,5%	50 681	1,4%	3 330 573	92,5%	3 600 800	38,3%	-	-	13 903 745	386,1%
Trade and Other Receivables from Exchange Transactions - Electricity	366 532	39,3%	14 292	1,5%	20 458	2,2%	532 099	57,0%	933 382	9,9%	-	-	1 325 444	142,0%
Receivables from Non-exchange Transactions - Property Rates	186 714	11,8%	42 646	2,7%	36 501	2,3%	1 322 279	83,3%	1 588 141	16,9%	-	-	4 945 409	311,4%
Receivables from Exchange Transactions - Waste Water Management	35 579	6,7%	9 008	1,7%	8 434	1,6%	477 315	90,0%	530 337	5,6%	-	-	1 964 699	370,5%
Receivables from Exchange Transactions - Waste Management	19 053	6,6%	5 092	1,8%	4 764	1,6%	261 057	90,0%	289 966	3,1%	-	-	1 056 338	364,3%
Receivables from Exchange Transactions - Property Rental Debtors	2 925	4,0%	1 293	1,8%	1 230	1,7%	68 160	92,6%	73 608	,8%	-	-	305 057	414,4%
Interest on Arrear Debtor Accounts	94 798	4,3%	47 796	2,2%	48 592	2,2%	2 019 620	91,4%	2 210 806	23,5%	-	-	6 532 681	295,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 234	,8%	240	,1%	179	,1%	162 343	99,0%	163 997	1,7%	-	-	957 075	583,6%
<b>Total By Income Source</b>	<b>873 034</b>	<b>9,3%</b>	<b>173 715</b>	<b>1,8%</b>	<b>170 841</b>	<b>1,8%</b>	<b>8 173 447</b>	<b>87,0%</b>	<b>9 391 036</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>30 990 449</b>	<b>330,0%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	76 430	25,9%	23 993	8,1%	11 278	3,8%	183 450	62,2%	295 152	3,1%	-	-	488 915	165,6%
Commercial	402 966	25,0%	30 146	1,9%	36 438	2,3%	1 142 699	70,9%	1 612 249	17,2%	-	-	3 753 311	232,8%
Households	393 638	5,3%	119 576	1,6%	123 124	1,6%	6 847 297	91,5%	7 483 635	79,7%	-	-	26 748 223	357,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>873 034</b>	<b>9,3%</b>	<b>173 715</b>	<b>1,8%</b>	<b>170 841</b>	<b>1,8%</b>	<b>8 173 447</b>	<b>87,0%</b>	<b>9 391 036</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>30 990 449</b>	<b>330,0%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	845 563	39,5%	293 551	13,7%	(1 376 812)	(64,3%)	2 379 883	111,1%	2 142 185	59,0%
Bulk Water	281 557	20,1%	56 429	4,0%	82 319	5,9%	980 370	70,0%	1 400 676	38,6%
PAYE deductions	15	29,2%	8	14,6%	10	18,8%	20	37,5%	52	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	71 760	80,1%	(1 633)	(1,8%)	6 465	7,2%	13 004	14,5%	89 595	2,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 198 895</b>	<b>33,0%</b>	<b>348 355</b>	<b>9,6%</b>	<b>(1 288 019)</b>	<b>(35,5%)</b>	<b>3 373 277</b>	<b>92,9%</b>	<b>3 632 508</b>	<b>100,0%</b>

#### 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	159 096	56 047	35,2%	44 316	27,9%	100 364	63,1%	53 246	68,4%	(16,8%)	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	685	172	25,1%	172	25,1%	345	50,3%	168	40,9%	2,5%	
Sale of Goods and Rendering of Services	723	69	9,5%	280	38,7%	349	48,2%	261	99,2%	7,0%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	4 290	525	12,2%	282	6,6%	807	18,8%	275	31,5%	2,8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	185	29	15,4%	51	27,7%	80	43,2%	31	23,2%	65,2%	
Licence and permits	8 669	1 187	13,7%	1 320	15,2%	2 507	28,9%	1 918	42,3%	(31,2%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	888	79	8,9%	51	5,8%	130	14,7%	249	172,9%	(79,3%)	
<b>Non-Exchange Revenue</b>											
Property rates	32 674	8 443	25,8%	8 490	26,0%	16 933	51,8%	7 889	49,5%	7,6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2	1	38,6%	0	10,4%	1	48,9%	0	29,2%	5,3%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	110 979	45 544	41,0%	33 669	30,3%	79 213	71,4%	42 455	77,0%	(20,7%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	163 842	37 527	22,9%	48 579	29,7%	86 106	52,6%	49 591	61,8%	(2,0%)	
Employee related costs	62 296	15 184	24,4%	21 359	34,3%	36 543	58,7%	16 375	49,9%	30,4%	
Remuneration of councillors	7 958	1 653	20,8%	1 870	23,5%	3 523	44,3%	1 625	42,6%	15,0%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	4 136	1 032	25,0%	970	23,5%	2 002	48,4%	1 798	58,5%	(46,1%)	
Debt impairment	4 700	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	16 522	2 525	15,3%	1 068	6,5%	3 993	21,7%	4 011	66,9%	(73,4%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	36 460	11 296	31,0%	13 012	35,7%	24 308	66,7%	15 333	89,3%	(15,1%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	31 771	5 837	18,4%	10 300	32,4%	16 137	50,8%	10 448	61,3%	(1,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	(4 745)	18 520	-	(4 263)	-	14 257	-	3 655	-	-	
Transfers and subsidies - capital (monetary allocations)	18 934	4 183	22,1%	11 556	61,0%	15 739	83,1%	4 026	44,8%	187,0%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	14 189	22 703	-	7 293	-	29 996	-	7 681	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	14 189	22 703	-	7 293	-	29 996	-	7 681	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	14 189	22 703	-	7 293	-	29 996	-	7 681	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	14 189	22 703	-	7 293	-	29 996	-	7 681	-	-	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	24 034	7 185	29,9%	11 918	49,6%	19 103	79,5%	6 641	50,1%	79,5%	
National Government	18 934	6 092	32,2%	11 717	61,9%	17 809	94,1%	3 501	38,9%	234,7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	18 934	6 092	32,2%	11 717	61,9%	17 809	94,1%	3 501	38,9%	234,7%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5 100	1 093	21,4%	200	3,9%	1 293	25,4%	3 140	105,0%	(93,6%)	
<b>Capital Expenditure Functional</b>	24 034	7 185	29,9%	11 918	49,6%	19 103	79,5%	6 641	50,1%	79,5%	
<b>Municipal governance and administration</b>	2 100	387	18,4%	138	6,6%	525	25,0%	184	23,7%	(24,8%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	2 100	387	18,4%	138	6,6%	525	25,0%	184	23,7%	(24,8%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	12 531	5 408	43,2%	10 514	83,9%	15 922	127,1%	3 181	31,5%	230,5%	
Community and Social Services	9 857	4 424	44,9%	2 224	22,6%	6 648	67,5%	3 181	31,2%	(30,1%)	
Sport And Recreation	2 674	983	36,8%	8 228	307,7%	9 212	344,5%	-	-	(100,0%)	
Public Safety	-	-	-	62	-	62	-	-	57,7%	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	9 403	1 391	14,8%	1 265	13,5%	2 656	28,2%	3 276	256,6%	(61,4%)	
Planning and Development	828	-	-	-	-	-	-	-	-	-	
Road Transport	8 575	1 391	16,2%	1 265	14,8%	2 656	31,0%	3 276	256,6%	(61,4%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	-	-	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	176 518	178 306	101,0%	151 557	85,9%	329 863	186,9%	143 736	145,3%	5,4%	
Property rates	31 040	13 445	43,3%	16 473	53,1%	29 918	96,4%	7 249	51,5%	127,2%	
Service charges	651	343	52,7%	337	51,8%	681	104,5%	217	48,9%	55,4%	

Other revenue	10 624	1 217	11.5%	1 372	12.9%	2 588	24.4%	1 950	37.6%	(29.7%)
Transfers and Subsidies - Operational	110 979	160 919	145.0%	123 678	111.4%	284 998	256.4%	113 895	182.2%	8.6%
Transfers and Subsidies - Capital	18 934	1 841	9.7%	9 400	49.6%	11 241	59.4%	19 974	140.0%	(52.9%)
Interest	4 290	540	12.6%	297	6.9%	837	19.5%	451	-	(34.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(149 254)</b>	<b>(12)</b>	<b>-</b>	<b>(14)</b>	<b>-</b>	<b>(27)</b>	<b>-</b>	<b>(72)</b>	<b>.1%</b>	<b>(80.4%)</b>
Suppliers and employees	(149 254)	(12)	-	(14)	-	(27)	-	(72)	.1%	(80.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>27 264</b>	<b>178 293</b>	<b>654.0%</b>	<b>151 543</b>	<b>555.8%</b>	<b>329 836</b>	<b>1 209.8%</b>	<b>143 664</b>	<b>1 194.2%</b>	<b>5.5%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(27 639)</b>									
Capital assets	(27 639)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(27 639)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(375)</b>	<b>178 293</b>	<b>(47 524.1%)</b>	<b>151 543</b>	<b>(40 394.0%)</b>	<b>329 836</b>	<b>(87 918.2%)</b>	<b>143 664</b>	<b>(4 690.8%)</b>	<b>5.5%</b>
Cash/cash equivalents at the year begin:	16 937	(19 277)	(113.8%)	195 895	1 156.6%	(19 277)	(113.8%)	95 734	(.4%)	104.6%
Cash/cash equivalents at the year end:	16 562	195 850	1 182.5%	347 597	2 098.8%	347 597	2 098.8%	239 282	558.9%	45.3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 587	6.8%	2 099	5.5%	1 185	3.1%	31 987	84.5%	37 857	82.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	56	7.6%	21	2.8%	20	2.7%	644	86.9%	741	1.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 422	100.0%	7 422	16.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	2%	2	99.8%	2	-	-	-	-	-
<b>Total By Income Source</b>	<b>2 643</b>	<b>5.7%</b>	<b>2 119</b>	<b>4.6%</b>	<b>1 205</b>	<b>2.6%</b>	<b>40 053</b>	<b>87.0%</b>	<b>46 021</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	131	8.3%	131	8.3%	130	8.3%	1 183	75.1%	1 576	3.4%	-	-	-	-
Commercial	1 307	7.0%	932	5.0%	360	1.9%	16 105	86.1%	18 704	40.6%	-	-	-	-
Households	367	5.4%	229	3.3%	201	2.9%	6 063	88.4%	6 861	14.9%	-	-	-	-
Other	838	4.4%	828	4.4%	514	2.7%	16 702	88.5%	18 881	41.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>2 643</b>	<b>5.7%</b>	<b>2 119</b>	<b>4.6%</b>	<b>1 205</b>	<b>2.6%</b>	<b>40 053</b>	<b>87.0%</b>	<b>46 021</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 224	861.9%	(2 503)	(669.1%)	4	1.1%	(351)	(93.9%)	374	(13.9%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	487	(15.9%)	(3 446)	112.6%	284	(9.3%)	(386)	12.6%	(3 061)	113.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 711</b>	<b>(138.1%)</b>	<b>(5 948)</b>	<b>221.4%</b>	<b>288</b>	<b>(10.7%)</b>	<b>(737)</b>	<b>27.4%</b>	<b>(2 687)</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: RICHMOND (KZN227)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	153 507	63 085	41,1%	44 596	29,1%	107 681	70,1%	41 719	71,1%	6,9%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 126	240	21,3%	241	21,4%	481	42,7%	270	49,9%	(10,5%)
Agency services	524	109	20,9%	74	14,1%	183	35,0%	118	5,2%	(37,4%)
Interest	25	-	-	-	-	-	-	-	9,6%	-
Interest earned from Receivables	508	133	26,2%	137	26,9%	270	53,1%	124	78,1%	10,8%
Interest earned from Current and Non Current Assets	3 673	827	22,5%	557	15,2%	1 384	37,7%	667	41,6%	(16,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 054	345	32,7%	344	32,6%	689	65,3%	253	51,8%	36,1%
Licence and permits	39	7	19,1%	6	14,9%	13	34,0%	9	140,3%	(32,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 265	183	14,5%	152	12,0%	335	26,5%	218	37,8%	(30,2%)
<b>Non-Exchange Revenue</b>										
Property rates	31 092	15 851	51,0%	6 022	19,4%	21 873	70,3%	3 617	79,9%	66,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32	-	-	6	18,9%	6	18,9%	1	9,4%	476,3%
Licences or permits	2 850	833	29,2%	817	28,7%	1 650	57,9%	578	44,1%	41,4%
Transfer and subsidies - Operational	108 576	43 818	40,4%	35 433	32,6%	79 251	73,0%	35 151	73,6%	8%
Interest	2 744	739	26,9%	806	29,4%	1 545	56,3%	714	-	12,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	176 951	44 815	25,3%	48 188	27,2%	93 003	52,6%	43 647	47,3%	10,4%
Employee related costs	78 361	19 318	24,7%	23 796	30,4%	43 114	55,0%	21 812	54,2%	9,1%
Remuneration of councillors	7 590	1 619	21,3%	1 925	25,4%	3 544	46,7%	1 853	46,4%	3,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 475	1 139	25,4%	598	13,4%	1 737	38,8%	818	44,7%	(26,8%)
Debt impairment	4 468	1 061	23,7%	1 061	23,7%	2 122	47,5%	1 623	48,7%	(34,6%)
Depreciation and amortisation	21 358	4 017	18,8%	4 547	21,3%	8 564	40,1%	4 290	41,9%	6,0%
Interest	1 159	33	2,9%	225	19,4%	258	22,3%	4	2,1%	5 921,2%
Contracted services	37 480	11 378	30,4%	9 718	25,9%	21 096	56,3%	5 301	35,6%	83,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	39	-	56	-	95	-	-	-	(100,0%)
Operational costs	22 060	6 211	28,2%	6 261	28,4%	12 472	56,5%	7 947	49,3%	(21,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(23 444)</b>	<b>18 270</b>	<b>-</b>	<b>(3 592)</b>	<b>-</b>	<b>14 678</b>	<b>-</b>	<b>(1 928)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	22 210	6 083	27,4%	2 557	11,5%	8 640	38,9%	7 648	62,4%	(66,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	32 601	-	32 601	-	-	-	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(1 234)</b>	<b>24 353</b>	<b>-</b>	<b>31 566</b>	<b>-</b>	<b>55 919</b>	<b>-</b>	<b>5 720</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(1 234)</b>	<b>24 353</b>	<b>-</b>	<b>31 566</b>	<b>-</b>	<b>55 919</b>	<b>-</b>	<b>5 720</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(1 234)</b>	<b>24 353</b>	<b>-</b>	<b>31 566</b>	<b>-</b>	<b>55 919</b>	<b>-</b>	<b>5 720</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(1 234)</b>	<b>24 353</b>	<b>-</b>	<b>31 566</b>	<b>-</b>	<b>55 919</b>	<b>-</b>	<b>5 720</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	23 780	6 516	27,4%	17 330	72,9%	23 846	100,3%	6 746	54,9%	156,9%
National Government	20 819	6 083	29,2%	1 513	7,3%	7 596	36,5%	5 425	54,1%	(72,1%)
Provincial Government	-	-	-	-	-	-	-	1 226	53,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>20 819</b>	<b>6 083</b>	<b>29,2%</b>	<b>1 513</b>	<b>7,3%</b>	<b>7 596</b>	<b>36,5%</b>	<b>6 651</b>	<b>54,1%</b>	<b>(77,3%)</b>
Borrowing	-	-	-	14 767	-	14 767	-	-	-	(100,0%)
Internally generated funds	2 961	433	14,6%	1 051	35,5%	1 483	50,1%	95	-	1 006,1%
<b>Capital Expenditure Functional</b>	<b>23 780</b>	<b>8 167</b>	<b>34,3%</b>	<b>17 330</b>	<b>72,9%</b>	<b>25 498</b>	<b>107,2%</b>	<b>7 055</b>	<b>52,5%</b>	<b>145,6%</b>
<b>Municipal governance and administration</b>	<b>1 800</b>	<b>1 514</b>	<b>84,1%</b>	<b>7 780</b>	<b>432,2%</b>	<b>9 294</b>	<b>516,3%</b>	<b>215</b>	<b>15,5%</b>	<b>3 520,4%</b>
Executive and Council	80	283	354,0%	5 009	6 261,3%	5 293	6 615,3%	150	35,3%	3 241,1%
Finance and administration	1 720	1 231	71,6%	2 771	161,1%	4 002	232,7%	65	7,5%	4 165,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>690</b>	<b>104</b>	<b>15,0%</b>	<b>3 694</b>	<b>535,3%</b>	<b>3 797</b>	<b>550,3%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	690	104	15,0%	3 013	436,6%	3 116	451,6%	-	-	(100,0%)
Sport And Recreation	-	-	-	681	-	681	-	-	69,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>21 290</b>	<b>6 550</b>	<b>30,8%</b>	<b>5 172</b>	<b>24,3%</b>	<b>11 722</b>	<b>55,1%</b>	<b>6 841</b>	<b>55,0%</b>	<b>(24,4%)</b>
Planning and Development	131	283	216,2%	87	66,3%	370	282,5%	1 310	57,2%	(93,4%)
Road Transport	21 159	6 267	29,6%	5 086	24,0%	11 352	53,7%	5 531	54,7%	(8,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>684</b>	<b>-</b>	<b>684</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	684	-	684	-	-	-	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	173 566	71 046	40,9%	50 587	29,1%	121 633	70,1%	93 674	120,5%	(46,0%)
Property rates	27 894	6 043	21,7%	5 797	20,8%	11 840	42,4%	9 540	41,0%	(39,2%)
Service charges	1 472	217	14,7%	167	11,3%	384	26,1%	298	46,0%	(44,0%)

Other revenue	5 403	3 831	70.9%	4 977	92.1%	8 808	163.0%	17 253	446.2%	(71.2%)
Transfers and Subsidies - Operational	111 380	48 604	43.6%	33 917	30.5%	82 521	74.1%	49 092	101.8%	(30.9%)
Transfers and Subsidies - Capital	20 819	11 000	52.8%	5 000	24.0%	16 000	76.9%	16 904	151.6%	(70.4%)
Interest	6 598	1 351	20.5%	729	11.1%	2 080	31.5%	586	26.8%	24.4%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(145 697)</b>	<b>(19 861)</b>	<b>13.6%</b>	<b>(18 021)</b>	<b>12.4%</b>	<b>(37 883)</b>	<b>26.0%</b>	<b>(14 751)</b>	<b>21.7%</b>	<b>22.2%</b>
Suppliers and employees	(145 697)	(19 861)	13.6%	(18 021)	12.4%	(37 883)	26.0%	(14 751)	21.8%	22.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>27 869</b>	<b>51 184</b>	<b>183.7%</b>	<b>32 566</b>	<b>116.9%</b>	<b>83 750</b>	<b>300.5%</b>	<b>78 922</b>	<b>499.3%</b>	<b>(58.7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(23 780)</b>	<b>(7 007)</b>	<b>29.5%</b>	<b>(1 974)</b>	<b>8.3%</b>	<b>(8 981)</b>	<b>37.8%</b>	<b>(6 909)</b>	<b>53.6%</b>	<b>(71.4%)</b>
Capital assets	(23 780)	(7 007)	29.5%	(1 974)	8.3%	(8 981)	37.8%	(6 909)	53.6%	(71.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(23 780)</b>	<b>(7 007)</b>	<b>29.5%</b>	<b>(1 974)</b>	<b>8.3%</b>	<b>(8 981)</b>	<b>37.8%</b>	<b>(6 909)</b>	<b>53.6%</b>	<b>(71.4%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>4 088</b>	<b>44 177</b>	<b>1 080.6%</b>	<b>30 592</b>	<b>748.3%</b>	<b>74 769</b>	<b>1 828.8%</b>	<b>72 013</b>	<b>1 336.3%</b>	<b>(57.5%)</b>
Cash/cash equivalents at the year begin:	12 417	20 636	166.2%	64 807	521.9%	20 636	166.2%	107 179	55.0%	(39.5%)
Cash/cash equivalents at the year end:	16 505	64 813	392.6%	95 399	578.0%	95 399	578.0%	179 192	525.3%	(46.8%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 972	4.3%	1 361	3.0%	1 229	2.7%	41 124	90.0%	45 686	70.0%	(90)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	133	4.4%	70	2.3%	66	2.2%	2 777	91.2%	3 046	4.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	321	1.9%	313	1.9%	306	1.9%	15 539	94.3%	16 478	25.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	2.8%	-	-	-	-	34	97.2%	35	.1%	(5)	(15.6%)	-	-
<b>Total By Income Source</b>	<b>2 427</b>	<b>3.7%</b>	<b>1 743</b>	<b>2.7%</b>	<b>1 600</b>	<b>2.5%</b>	<b>59 474</b>	<b>91.2%</b>	<b>65 244</b>	<b>100.0%</b>	<b>(95)</b>	<b>(.1%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	891	4.2%	686	3.2%	655	3.1%	19 014	89.5%	21 246	32.6%	(26)	(.1%)	-	-
Commercial	334	29.3%	86	7.5%	46	4.1%	672	59.0%	1 138	1.7%	(0)	-	-	-
Households	1 202	2.8%	972	2.3%	899	2.1%	39 788	92.8%	42 861	65.7%	(69)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 427</b>	<b>3.7%</b>	<b>1 743</b>	<b>2.7%</b>	<b>1 600</b>	<b>2.5%</b>	<b>59 474</b>	<b>91.2%</b>	<b>65 244</b>	<b>100.0%</b>	<b>(95)</b>	<b>(.1%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

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

#### 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: UMGUNGUNDOVU (DC22)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 570 495</b>	<b>523 729</b>	<b>33,3%</b>	<b>451 067</b>	<b>28,7%</b>	<b>974 796</b>	<b>62,1%</b>	<b>434 803</b>	<b>61,3%</b>	<b>3,7%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	544 182	127 119	23,4%	125 863	23,1%	252 982	46,5%	113 130	40,9%	11,3%
Service charges - Waste Water Management	68 992	18 271	26,5%	15 193	22,0%	33 463	48,5%	15 825	50,0%	(4,0%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	454	-	5	-	459	-	31	-	(84,3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	94 616	22 832	24,1%	23 794	25,1%	46 626	49,3%	25 796	69,0%	(7,8%)
Interest earned from Current and Non Current Assets	22 234	8 494	38,2%	7 031	31,6%	15 525	69,8%	7 883	71,9%	(10,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	32	-	19	-	50	-	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 274	0	-	3 495	153,7%	3 495	153,7%	-	-	(100,0%)
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	463 528	346 527	74,8%	275 669	59,5%	622 195	134,2%	272 138	141,3%	1,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	374 669	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 548 982</b>	<b>304 397</b>	<b>19,7%</b>	<b>617 499</b>	<b>39,9%</b>	<b>921 896</b>	<b>59,5%</b>	<b>482 275</b>	<b>54,7%</b>	<b>28,0%</b>
Employment related costs	379 999	89 140	23,5%	90 115	23,7%	179 255	47,2%	97 526	48,4%	(7,6%)
Remuneration of councillors	16 556	3 948	23,8%	3 942	23,8%	7 890	47,7%	4 621	50,9%	(14,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	322 030	62 945	19,5%	75 664	23,5%	138 609	43,0%	39 836	35,8%	89,9%
Debt impairment	248 667	-	-	294 277	118,3%	294 277	118,3%	199 143	118,7%	47,8%
Depreciation and amortisation	69 861	18 036	25,8%	18 308	26,2%	36 344	52,0%	15 254	50,0%	20,0%
Interest	14 140	3 543	25,1%	3 461	24,5%	7 004	49,5%	3 903	49,5%	(11,3%)
Contracted services	281 510	49 853	17,7%	72 033	25,6%	121 886	43,3%	76 904	50,4%	(6,3%)
Transfers and subsidies	-	12 700	-	-	-	12 700	-	500	98,4%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	94 749	21 362	22,5%	30 543	32,2%	51 905	54,8%	22 423	41,9%	36,2%
Losses on disposal of Assets	-	42 869	35,3%	6	0,0%	6	0,0%	-	-	(100,0%)
Other Losses	121 470	42 869	35,3%	29 150	24,0%	72 019	59,3%	22 165	48,9%	31,5%
<b>Surplus/(Deficit)</b>	<b>21 512</b>	<b>219 332</b>	<b>-</b>	<b>(166 432)</b>	<b>-</b>	<b>52 900</b>	<b>-</b>	<b>(47 472)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	200 693	35 669	17,8%	86 760	43,2%	122 429	61,0%	32 927	51,6%	163,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>222 206</b>	<b>255 001</b>	<b>-</b>	<b>(79 672)</b>	<b>-</b>	<b>175 329</b>	<b>-</b>	<b>(14 545)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>222 206</b>	<b>255 001</b>	<b>-</b>	<b>(79 672)</b>	<b>-</b>	<b>175 329</b>	<b>-</b>	<b>(14 545)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>222 206</b>	<b>255 001</b>	<b>-</b>	<b>(79 672)</b>	<b>-</b>	<b>175 329</b>	<b>-</b>	<b>(14 545)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>222 206</b>	<b>255 001</b>	<b>-</b>	<b>(79 672)</b>	<b>-</b>	<b>175 329</b>	<b>-</b>	<b>(14 545)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>180 629</b>	<b>31 017</b>	<b>17,2%</b>	<b>77 252</b>	<b>42,8%</b>	<b>108 269</b>	<b>59,9%</b>	<b>31 312</b>	<b>37,3%</b>	<b>146,7%</b>
National Government	174 516	31 017	17,8%	75 540	43,3%	106 556	61,1%	28 632	38,5%	163,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>174 516</b>	<b>31 017</b>	<b>17,8%</b>	<b>75 540</b>	<b>43,3%</b>	<b>106 556</b>	<b>61,1%</b>	<b>28 632</b>	<b>38,5%</b>	<b>163,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 113	-	-	1 713	28,0%	1 713	28,0%	2 680	22,6%	(36,1%)
<b>Capital Expenditure Functional</b>	<b>180 629</b>	<b>31 017</b>	<b>17,2%</b>	<b>77 353</b>	<b>42,8%</b>	<b>108 370</b>	<b>60,0%</b>	<b>31 312</b>	<b>37,3%</b>	<b>147,0%</b>
<b>Municipal governance and administration</b>	<b>1 723</b>	<b>-</b>	<b>-</b>	<b>1 814</b>	<b>105,3%</b>	<b>1 814</b>	<b>105,3%</b>	<b>2 583</b>	<b>30,6%</b>	<b>(29,8%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 723	-	-	1 814	105,3%	1 814	105,3%	2 583	30,6%	(29,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97</b>	<b>3,6%</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	69	2,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	37	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>178 906</b>	<b>31 017</b>	<b>17,3%</b>	<b>75 540</b>	<b>42,2%</b>	<b>106 556</b>	<b>59,6%</b>	<b>28 632</b>	<b>38,2%</b>	<b>163,8%</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	178 406	31 017	17,4%	75 540	42,3%	106 556	59,7%	28 632	38,2%	163,8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	500	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 451 067</b>	<b>580 024</b>	<b>40,0%</b>	<b>746 650</b>	<b>51,5%</b>	<b>1 326 674</b>	<b>91,4%</b>	<b>1 377 907</b>	<b>224,3%</b>	<b>(45,8%)</b>
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	344 509	7 774	2,3%	5 290	1,5%	13 064	3,8%	7 265	3,1%	(27,2%)

Other revenue	389 984	(930)	(.2%)	(861)	(.2%)	(1 792)	(.5%)	231 523	73.9%	(100.4%)
Transfers and Subsidies - Operational	450 828	555 437	123.2%	388 891	86.3%	944 328	209.5%	663 297	387.3%	(41.4%)
Transfers and Subsidies - Capital	200 693	(100 173)	(49.9%)	261 844	130.5%	161 671	80.6%	122 897	354.9%	113.1%
Interest	65 053	117 917	181.3%	91 486	140.6%	209 403	321.9%	352 925	1 964.9%	(74.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 060 718)</b>	<b>(22 133)</b>	<b>2.1%</b>	<b>(155 281)</b>	<b>14.6%</b>	<b>(177 414)</b>	<b>16.7%</b>	<b>(124 326)</b>	<b>46.0%</b>	<b>24.9%</b>
Suppliers and employees	(1 046 577)	(14 332)	1.4%	(155 281)	14.8%	(169 613)	16.2%	(124 326)	45.9%	24.9%
Finance charges	(14 140)	(7 801)	55.2%	-	-	(7 801)	55.2%	-	51.0%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>390 349</b>	<b>557 891</b>	<b>142.9%</b>	<b>591 369</b>	<b>151.5%</b>	<b>1 149 259</b>	<b>294.4%</b>	<b>1 253 582</b>	<b>691.8%</b>	<b>(52.8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(207 723)</b>							<b>(967)</b>	<b>.5%</b>	<b>(100.0%)</b>
Capital assets	(207 723)	-	-	-	-	-	-	(967)	.5%	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(207 723)</b>							<b>(967)</b>	<b>.5%</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	76	-	99	-	174	-	50	-	97.9%
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	76	-	99	-	174	-	50	-	97.9%
<b>Payments</b>	<b>(16 941)</b>	<b>(7 739)</b>	<b>45.7%</b>			<b>(7 739)</b>	<b>45.7%</b>		<b>49.0%</b>	
Repayment of borrowing	(16 941)	(7 739)	45.7%	-	-	(7 739)	45.7%	-	49.0%	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(16 941)</b>	<b>(7 664)</b>	<b>45.2%</b>	<b>99</b>	<b>(.6%)</b>	<b>(7 565)</b>	<b>44.7%</b>	<b>50</b>	<b>48.5%</b>	<b>97.9%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>165 685</b>	<b>550 227</b>	<b>332.1%</b>	<b>591 467</b>	<b>357.0%</b>	<b>1 141 694</b>	<b>689.1%</b>	<b>1 252 664</b>	<b>1 708.0%</b>	<b>(52.8%)</b>
Cash/cash equivalents at the year begin:	144 123	211 971	147.1%	1 461 458	1 014.0%	211 971	147.1%	1 373 475	(3.5%)	6.4%
Cash/cash equivalents at the year end:	309 808	1 461 461	471.7%	2 058 559	664.5%	2 058 559	664.5%	2 626 131	579.0%	(21.6%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	45 705	4.4%	35 673	3.5%	32 029	3.1%	920 081	89.0%	1 033 489	68.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 185	4.5%	5 734	4.2%	4 331	3.1%	121 283	88.2%	137 532	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(71)	100.0%	(71)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	105	100.0%	105	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 440	2.7%	9 165	2.7%	9 088	2.6%	317 541	92.0%	345 233	22.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(848)	99.1%	(474)	55.4%	(180)	21.1%	647	(75.6%)	(856)	(.1%)	-	-	-	-
<b>Total By Income Source</b>	<b>60 481</b>	<b>4.0%</b>	<b>50 097</b>	<b>3.3%</b>	<b>45 267</b>	<b>3.0%</b>	<b>1 359 586</b>	<b>89.7%</b>	<b>1 515 432</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 214	7.8%	3 060	5.7%	1 847	3.4%	44 654	83.0%	53 776	3.5%	-	-	-	-
Commercial	5 405	27.5%	1 640	8.4%	468	2.4%	12 130	61.8%	19 643	1.3%	-	-	-	-
Households	41 451	3.4%	36 278	2.9%	33 519	2.7%	1 125 997	91.0%	1 237 245	81.6%	-	-	-	-
Other	9 412	4.6%	9 119	4.5%	9 433	4.6%	176 805	86.3%	204 769	13.5%	-	-	-	-
<b>Total By Customer Group</b>	<b>60 481</b>	<b>4.0%</b>	<b>50 097</b>	<b>3.3%</b>	<b>45 267</b>	<b>3.0%</b>	<b>1 359 586</b>	<b>89.7%</b>	<b>1 515 432</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21	100.0%	-	-	-	-	-	-	21	4.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	431	100.0%	-	-	-	-	-	-	431	95.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>453</b>	<b>100.0%</b>							<b>453</b>	<b>100.0%</b>

#### 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	242 896	87 961	36,2%	76 563	31,5%	164 523	67,7%	71 565	68,3%	7,0%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 050	530	25,9%	535	26,1%	1 065	52,0%	492	48,6%	8,8%
Agency services	8 727	3 119	35,7%	5 803	66,5%	8 922	102,2%	206	6,8%	2 712,6%
Interest	1 833	444	24,2%	332	18,1%	776	42,3%	295	45,3%	12,6%
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 115	312	27,9%	329	29,5%	641	57,5%	264	69,5%	24,6%
Dividends	5 295	985	18,6%	733	13,8%	1 718	32,4%	1 287	53,9%	(43,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 291	1 060	82,1%	412	31,9%	1 472	114,0%	340	66,3%	21,3%
Licence and permits	2 024	460	22,7%	416	20,5%	876	43,3%	570	49,5%	(27,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	98	4	3,7%	2	2,5%	6	6,2%	48	651,2%	(94,9%)
<b>Non-Exchange Revenue</b>										
Property rates	31 500	8 009	25,4%	7 719	24,5%	15 728	49,9%	7 665	50,5%	,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	195	16	8,1%	65	33,5%	81	41,6%	26	16,4%	155,9%
Licences or permits	428	91	21,2%	79	18,5%	170	39,7%	96	79,2%	(17,2%)
Transfer and subsidies - Operational	179 223	71 118	39,7%	58 276	32,5%	129 394	72,2%	58 106	75,2%	,3%
Interest	9 117	1 813	19,9%	1 860	20,4%	3 673	40,3%	2 170	58,8%	(14,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	247 909	62 012	25,0%	65 274	26,3%	127 286	51,3%	83 089	56,4%	(21,4%)
Employee related costs	147 579	35 990	24,4%	35 960	24,4%	71 950	48,8%	34 894	52,0%	3,1%
Remuneration of councillors	12 432	3 050	24,5%	3 079	24,8%	6 128	49,3%	2 914	46,4%	5,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	470	8	1,8%	293	62,4%	302	64,2%	577	46,1%	(49,2%)
Debt impairment	8 988	-	-	-	-	-	-	3 735	39,4%	(100,0%)
Depreciation and amortisation	40 958	9 564	23,4%	6 368	15,5%	15 932	38,9%	16 642	42,2%	(61,7%)
Interest	2 123	(100)	(4,7%)	207	9,7%	107	5,0%	-	-	(100,0%)
Contracted services	19 613	6 650	33,9%	10 784	55,0%	17 434	88,9%	13 002	100,6%	(17,1%)
Transfers and subsidies	246	61	24,9%	61	24,9%	123	49,9%	54	50,0%	13,5%
Irrecoverable debts written off	291	111	38,0%	254	87,2%	364	125,3%	165	138,6%	53,3%
Operational costs	15 209	6 678	43,9%	8 268	54,4%	14 946	98,3%	11 105	74,0%	(25,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(5 013)</b>	<b>25 949</b>	<b>-</b>	<b>11 289</b>	<b>-</b>	<b>37 237</b>	<b>-</b>	<b>(11 524)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	43 178	11 051	25,6%	16 402	38,0%	27 453	63,6%	18 837	90,7%	(12,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>38 165</b>	<b>37 000</b>	<b>-</b>	<b>27 690</b>	<b>-</b>	<b>64 690</b>	<b>-</b>	<b>7 313</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>38 165</b>	<b>37 000</b>	<b>-</b>	<b>27 690</b>	<b>-</b>	<b>64 690</b>	<b>-</b>	<b>7 313</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>38 165</b>	<b>37 000</b>	<b>-</b>	<b>27 690</b>	<b>-</b>	<b>64 690</b>	<b>-</b>	<b>7 313</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>38 165</b>	<b>37 000</b>	<b>-</b>	<b>27 690</b>	<b>-</b>	<b>64 690</b>	<b>-</b>	<b>7 313</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	37 981	(17 545)	(46,2%)	15 683	41,3%	(1 862)	(4,9%)	14 587	(80,6%)	7,5%
National Government	37 546	125	,3%	13 805	36,8%	13 930	37,1%	14 201	16,5%	(2,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>37 546</b>	<b>125</b>	<b>,3%</b>	<b>13 805</b>	<b>36,8%</b>	<b>13 930</b>	<b>37,1%</b>	<b>14 201</b>	<b>8,4%</b>	<b>(2,8%)</b>
Borrowing	-	(17 348)	-	1 278	-	(16 070)	-	-	-	(100,0%)
Internally generated funds	435	(322)	(74,1%)	600	138,1%	278	63,9%	386	88,0%	55,4%
<b>Capital Expenditure Functional</b>	<b>37 981</b>	<b>(17 545)</b>	<b>(46,2%)</b>	<b>15 683</b>	<b>41,3%</b>	<b>(1 862)</b>	<b>(4,9%)</b>	<b>14 587</b>	<b>(80,6%)</b>	<b>7,5%</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>(16 026)</b>	<b>-</b>	<b>1 370</b>	<b>-</b>	<b>(16 656)</b>	<b>-</b>	<b>386</b>	<b>(93,3%)</b>	<b>254,8%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	(18 026)	-	1 370	-	(16 656)	-	386	(93,3%)	254,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>204</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>204</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	204	-	-	-	204	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>37 981</b>	<b>125</b>	<b>,3%</b>	<b>14 253</b>	<b>37,5%</b>	<b>14 378</b>	<b>37,9%</b>	<b>14 201</b>	<b>(47,9%)</b>	<b>,4%</b>
Planning and Development	37 981	125	,3%	14 253	37,5%	14 378	37,9%	14 201	(46,6%)	,4%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>-</b>	<b>152</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	152	-	60	-	211	-	-	-	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	268 461	17 491	6,5%	17 671	6,6%	35 162	13,1%	14 684	40,8%	20,3%
Property rates	23 625	7 755	32,8%	6 476	27,4%	14 232	60,2%	8 461	68,3%	(23,5%)
Service charges	259	255	98,3%	261	100,7%	516	199,0%	182	156,1%	43,2%

Other revenue	16 086	5 418	33,7%	7 647	47,5%	13 065	81,2%	1 862	54,7%	310,7%
Transfers and Subsidies - Operational	179 223	-	-	-	-	-	-	-	33,8%	-
Transfers and Subsidies - Capital	43 178	-	-	-	-	-	-	-	38,8%	-
Interest	6 090	4 062	66,7%	3 287	54,0%	7 349	120,7%	4 179	168,7%	(21,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(201 454)</b>	<b>158 853</b>	<b>(78,9%)</b>	<b>(58 407)</b>	<b>29,0%</b>	<b>100 446</b>	<b>(49,9%)</b>	<b>(58 867)</b>	<b>13,7%</b>	<b>(,8%)</b>
Suppliers and employees	(199 084)	158 853	(79,8%)	(58 407)	29,3%	100 446	(50,5%)	(58 867)	13,8%	(,8%)
Finance charges	(2 123)	-	-	-	-	-	-	-	-	-
Transfers and grants	(246)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>67 007</b>	<b>176 344</b>	<b>263,2%</b>	<b>(40 735)</b>	<b>(60,8%)</b>	<b>135 609</b>	<b>202,4%</b>	<b>(44 183)</b>	<b>126,3%</b>	<b>(7,8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(43 678)</b>									
Capital assets	(43 678)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(43 678)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(4 452)</b>	<b>(3 582)</b>	<b>80,5%</b>	<b>100</b>	<b>(2,2%)</b>	<b>(3 483)</b>	<b>78,2%</b>			<b>(100,0%)</b>
Repayment of borrowing	(4 452)	(3 582)	80,5%	100	(2,2%)	(3 483)	78,2%	-	-	(100,0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(4 452)</b>	<b>(3 582)</b>	<b>80,5%</b>	<b>100</b>	<b>(2,2%)</b>	<b>(3 483)</b>	<b>78,2%</b>			<b>(100,0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>18 877</b>	<b>172 762</b>	<b>915,2%</b>	<b>(40 636)</b>	<b>(215,3%)</b>	<b>132 126</b>	<b>699,9%</b>	<b>(44 183)</b>	<b>997,7%</b>	<b>(8,0%)</b>
Cash/cash equivalents at the year begin:	15 162	(3 466)	(22,9%)	173 423	1 143,8%	(3 466)	(22,9%)	68 748	(133,1%)	152,3%
Cash/cash equivalents at the year end:	34 039	173 423	509,5%	132 787	390,1%	132 787	390,1%	24 577	48,4%	440,3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 832	3,5%	1 905	2,4%	1 782	2,2%	73 999	91,9%	80 518	86,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	192	2,8%	146	2,1%	127	1,9%	6 358	93,2%	6 822	7,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	158	14,7%	86	8,0%	43	4,1%	783	73,2%	1 069	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 256	100,0%	4 256	4,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(2)	(,4%)	(1)	(,2%)	389	100,6%	386	4%	-	-	-	-
<b>Total By Income Source</b>	<b>3 182</b>	<b>3,4%</b>	<b>2 134</b>	<b>2,3%</b>	<b>1 952</b>	<b>2,1%</b>	<b>85 785</b>	<b>92,2%</b>	<b>93 052</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	240	1,3%	238	1,3%	235	1,3%	17 743	96,1%	18 457	19,8%	-	-	-	-
Commercial	930	7,0%	357	2,7%	321	2,4%	11 673	87,9%	13 281	14,3%	-	-	-	-
Households	720	2,8%	516	2,0%	507	2,0%	23 565	93,1%	25 308	27,2%	-	-	-	-
Other	1 292	3,6%	1 022	2,8%	889	2,5%	32 803	91,1%	36 007	38,7%	-	-	-	-
<b>Total By Customer Group</b>	<b>3 182</b>	<b>3,4%</b>	<b>2 134</b>	<b>2,3%</b>	<b>1 952</b>	<b>2,1%</b>	<b>85 785</b>	<b>92,2%</b>	<b>93 052</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

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

#### Contact Details

Municipal Manager	Mr Nkosingiphile Service Malinga	036 448 1076
Chief Financial Officer	Mr Saziso Satisfaction Dlamini	036 446 8087

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	825 905	228 098	27,6%	196 049	23,7%	424 147	51,4%	196 524	58,4%	(-,2%)
<b>Exchange Revenue</b>										
Service charges - Electricity	342 672	77 770	22,7%	66 738	19,5%	144 508	42,2%	69 690	48,5%	(4,2%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 950	2 474	22,6%	2 564	23,4%	5 038	46,0%	2 620	49,9%	(2,1%)
Sale of Goods and Rendering of Services	521	135	26,0%	122	23,5%	258	49,5%	113	38,6%	8,8%
Agency services	15	-	-	-	-	-	-	1	20,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 168	2 337	5,7%	2 007	4,9%	4 344	10,6%	10 538	51,6%	(81,0%)
Interest earned from Current and Non Current Assets	8 541	1 336	15,6%	490	5,7%	1 826	21,4%	1 697	42,1%	(71,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	687	162	23,5%	171	24,8%	332	48,4%	166	46,6%	2,7%
Licence and permits	382	89	23,3%	56	14,7%	145	38,1%	108	55,6%	(48,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 254	1 095	48,6%	514	22,8%	1 609	71,4%	567	52,2%	(9,3%)
<b>Non-Exchange Revenue</b>										
Property rates	131 355	30 821	23,5%	31 247	23,8%	62 068	47,3%	22 044	56,6%	41,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 072	232	7,6%	343	11,2%	575	18,7%	105	12,1%	226,2%
Licences or permits	1 836	489	26,6%	365	19,9%	854	46,5%	363	41,9%	5%
Transfer and subsidies - Operational	261 032	107 888	41,3%	86 168	33,0%	194 056	74,3%	83 396	73,8%	3,3%
Interest	21 421	3 269	15,3%	5 265	24,6%	8 534	39,8%	5 116	69,9%	2,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	861 598	180 835	21,0%	224 447	26,1%	405 282	47,0%	210 488	45,8%	6,6%
Employee related costs	220 487	56 140	25,5%	55 418	25,1%	111 569	50,6%	82 736	64,7%	(33,0%)
Remuneration of councillors	20 378	4 763	23,4%	5 421	26,6%	10 185	50,0%	5 392	41,0%	5%
Bulk purchases - electricity	289 778	72 719	25,1%	72 574	25,0%	145 293	50,1%	62 733	49,8%	15,7%
Inventory consumed	33 652	6 251	18,6%	10 726	31,9%	16 977	50,4%	7 313	41,4%	46,7%
Debt impairment	23 526	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	116 398	-	-	35 555	30,5%	35 555	30,5%	-	-	(100,0%)
Interest	351	-	-	44	12,5%	44	12,5%	282	13,3%	(84,4%)
Contracted services	95 312	32 670	34,3%	30 283	31,8%	62 953	66,0%	36 717	72,5%	(17,5%)
Transfers and subsidies	1 000	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	17 153	-	-	-	-	-	-	-	-	-
Operational costs	43 562	8 290	19,0%	14 426	33,1%	22 716	52,1%	15 315	69,3%	(5,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	(35 692)	47 263	-	(28 398)	-	18 866	-	(13 965)	-	-
Transfers and subsidies - capital (monetary allocations)	43 900	20 088	45,9%	6 400	14,6%	26 488	60,5%	22 827	60,6%	(72,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	8 108	67 352	-	(21 998)	-	45 354	-	8 863	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	8 108	67 352	-	(21 998)	-	45 354	-	8 863	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	8 108	67 352	-	(21 998)	-	45 354	-	8 863	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	8 108	67 352	-	(21 998)	-	45 354	-	8 863	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	38 987	17 863	45,8%	5 817	14,9%	23 680	60,7%	20 217	60,0%	(71,2%)
National Government	38 087	17 691	46,4%	5 646	14,8%	23 337	61,3%	19 981	60,9%	(71,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	38 087	17 691	46,4%	5 646	14,8%	23 337	61,3%	19 981	60,9%	(71,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	900	172	19,1%	171	19,0%	343	38,1%	237	27,0%	(27,9%)
<b>Capital Expenditure Functional</b>	38 987	17 863	45,8%	5 817	14,9%	23 680	60,7%	20 217	60,4%	(71,2%)
<b>Municipal governance and administration</b>	500	72	14,5%	61	12,2%	133	26,6%	197	21,4%	(69,2%)
Executive and Council	200	14	7,2%	18	9,2%	33	16,4%	52	52,7%	(65,0%)
Finance and administration	300	58	19,3%	42	14,1%	100	33,5%	145	18,0%	(70,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	100	100	99,6%	-	-	100	99,6%	-	79,5%	-
Community and Social Services	100	100	99,6%	-	-	100	99,6%	-	79,5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	38 387	17 691	46,1%	5 756	15,0%	23 447	61,1%	12 858	58,1%	(55,2%)
Planning and Development	200	-	-	80	40,0%	80	40,0%	2 150	2 974,5%	(96,3%)
Road Transport	38 187	17 691	46,3%	5 676	14,9%	23 367	61,2%	10 708	50,1%	(47,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	-	-	-	-	-	-	-	7 162	72,3%	(100,0%)
Energy sources	-	-	-	-	-	-	-	7 162	72,3%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	774 020	288 716	37,3%	187 871	24,3%	476 587	61,6%	230 917	69,9%	(18,6%)
Property rates	88 534	19 810	22,4%	16 404	18,5%	36 213	40,9%	38 239	51,6%	(57,1%)
Service charges	276 587	111 887	40,5%	73 283	26,5%	185 150	66,9%	87 984	55,4%	(16,7%)

Other revenue	74 022	13 738	18,6%	1 487	2,0%	15 225	20,6%	1 037	519,9%	43,5%
Transfers and Subsidies - Operational	261 032	114 577	43,9%	83 655	32,0%	198 232	75,9%	90 643	76,2%	(7,7%)
Transfers and Subsidies - Capital	43 900	27 664	63,2%	12 658	28,9%	40 322	92,1%	11 628	52,3%	8,9%
Interest	30 045	1 041	3,5%	404	1,3%	1 445	4,8%	1 386	5,7%	(70,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(708 891)</b>	<b>(173 830)</b>	<b>24,5%</b>	<b>(145 797)</b>	<b>20,6%</b>	<b>(319 627)</b>	<b>45,1%</b>	<b>(135 572)</b>	<b>45,4%</b>	<b>7,5%</b>
Suppliers and employees	(707 540)	(173 830)	24,6%	(145 753)	20,6%	(319 583)	45,2%	(135 572)	45,8%	7,5%
Finance charges	(351)	-	-	(44)	12,5%	(44)	12,5%	-	-	(100,0%)
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>65 129</b>	<b>114 886</b>	<b>176,4%</b>	<b>42 074</b>	<b>64,6%</b>	<b>156 960</b>	<b>241,0%</b>	<b>95 345</b>	<b>170,3%</b>	<b>(55,9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(38 987)</b>	<b>(19 527)</b>	<b>50,1%</b>	<b>(7 578)</b>	<b>19,4%</b>	<b>(27 105)</b>	<b>69,5%</b>	<b>(22 239)</b>	<b>71,3%</b>	<b>(65,9%)</b>
Capital assets	(38 987)	(19 527)	50,1%	(7 578)	19,4%	(27 105)	69,5%	(22 239)	71,3%	(65,9%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(38 987)</b>	<b>(19 527)</b>	<b>50,1%</b>	<b>(7 578)</b>	<b>19,4%</b>	<b>(27 105)</b>	<b>69,5%</b>	<b>(22 239)</b>	<b>71,3%</b>	<b>(65,9%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>26 142</b>	<b>95 359</b>	<b>364,8%</b>	<b>34 496</b>	<b>132,0%</b>	<b>129 855</b>	<b>496,7%</b>	<b>73 106</b>	<b>210,9%</b>	<b>(52,8%)</b>
Cash/cash equivalents at the year begin:	(22 086)	2 165	(9,8%)	99 683	(451,3%)	2 165	(9,8%)	244 409	73,3%	(59,2%)
Cash/cash equivalents at the year end:	<b>4 056</b>	<b>99 683</b>	<b>2 457,8%</b>	<b>131 567</b>	<b>3 243,9%</b>	<b>131 567</b>	<b>3 243,9%</b>	<b>317 515</b>	<b>147,9%</b>	<b>(58,6%)</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	14 650	8,8%	10 682	6,4%	4 328	2,6%	137 161	82,2%	166 821	25,0%	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	10 074	4,4%	7 982	3,4%	7 178	3,1%	206 331	89,1%	231 564	34,7%	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	901	1,9%	733	1,6%	674	1,4%	44 196	95,0%	46 504	7,0%	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-	
Interest on Arrear Debtor Accounts	3 315	1,5%	3 194	1,4%	3 120	1,4%	212 847	95,7%	222 476	33,3%	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	686	100,0%	686	,1%	1	,1%	-	-	-
<b>Total By Income Source</b>	<b>28 941</b>	<b>4,3%</b>	<b>22 590</b>	<b>3,4%</b>	<b>15 300</b>	<b>2,3%</b>	<b>601 220</b>	<b>90,0%</b>	<b>668 051</b>	<b>100,0%</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	5 098	5,3%	4 807	5,0%	4 762	5,0%	81 027	84,7%	95 695	14,3%	-	-	-	-	-
Commercial	18 111	5,9%	12 688	4,1%	6 410	2,1%	269 463	87,9%	306 672	45,9%	1	-	-	-	-
Households	5 731	2,2%	5 095	1,9%	4 128	1,6%	250 729	94,4%	265 684	39,8%	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>28 941</b>	<b>4,3%</b>	<b>22 590</b>	<b>3,4%</b>	<b>15 300</b>	<b>2,3%</b>	<b>601 220</b>	<b>90,0%</b>	<b>668 051</b>	<b>100,0%</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ALFRED DUMA (KZN238)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 575 166</b>	<b>469 855</b>	<b>29,8%</b>	<b>386 341</b>	<b>24,5%</b>	<b>856 196</b>	<b>54,4%</b>	<b>239 673</b>	<b>46,8%</b>	<b>61,2%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	663 623	162 530	24,5%	137 662	20,7%	300 192	45,2%	129 553	46,5%	6,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	40 901	11 803	28,9%	9 456	23,1%	21 258	52,0%	8 849	51,0%	6,9%
Sale of Goods and Rendering of Services	2 599	426	16,4%	450	17,3%	875	33,7%	515	5,4%	(12,7%)
Agency services	3 141	359	11,4%	652	20,8%	1 011	32,2%	727	34,2%	(10,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 100	3 194	15,1%	3 575	16,9%	6 769	32,1%	4 244	63,7%	(15,8%)
Interest earned from Current and Non Current Assets	47 439	10 037	21,2%	10 427	22,0%	20 464	43,1%	10 868	53,4%	(4,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 342	1 317	39,4%	959	28,7%	2 276	68,1%	816	51,0%	17,5%
Licence and permits	4 477	934	20,9%	934	20,8%	1 867	41,7%	958	47,7%	(2,6%)
Special rating levies	-	(98)	(2,5%)	-	-	-	-	-	-	-
Operational Revenue	3 931	(98)	(2,5%)	2 406	61,2%	2 309	58,7%	209	35,8%	1 050,8%
<b>Non-Exchange Revenue</b>										
Property rates	337 903	116 615	34,5%	84 416	25,0%	201 031	59,5%	64 266	53,2%	31,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 898	3 448	17,3%	2 836	14,3%	6 284	31,6%	3 679	18,9%	(22,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	360 937	144 313	40,0%	118 300	32,8%	262 612	72,8%	8 717	43,3%	1 257,1%
Interest	54 648	13 990	25,6%	13 474	24,7%	27 464	50,3%	5 881	5,3%	129,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 511	988	28,1%	796	22,7%	1 784	50,8%	392	38,4%	103,0%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	7 714	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 575 166</b>	<b>311 294</b>	<b>19,8%</b>	<b>316 628</b>	<b>20,1%</b>	<b>627 922</b>	<b>39,9%</b>	<b>313 441</b>	<b>41,1%</b>	<b>1,0%</b>
Employer related costs	490 736	107 388	21,9%	114 168	23,3%	221 555	45,1%	112 732	47,1%	1,3%
Remuneration of councillors	33 445	7 344	22,0%	8 355	25,0%	15 699	46,9%	8 196	44,2%	1,9%
Bulk purchases - electricity	537 142	119 192	22,2%	108 207	20,1%	227 398	42,3%	99 861	45,0%	8,4%
Inventory consumed	38 093	9 756	25,6%	8 681	22,8%	18 437	48,4%	11 712	51,3%	(25,9%)
Debt impairment	90 841	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	105 263	20 551	19,5%	20 532	19,5%	41 084	39,0%	21 391	43,3%	(4,0%)
Interest	20 798	23	,1%	18	,1%	41	,2%	20	,6%	(11,2%)
Contracted services	79 543	14 102	17,7%	21 578	27,1%	35 680	44,9%	25 988	48,1%	(17,0%)
Transfers and subsidies	3 839	21	,6%	1 574	41,0%	1 596	41,6%	263	6,5%	498,2%
Irrecoverable debts written off	21 005	-	-	-	-	-	-	-	-	-
Operational costs	146 543	32 916	22,5%	33 515	22,9%	66 432	45,3%	33 278	42,1%	,7%
Losses on disposal of Assets	6 322	-	-	-	-	-	-	-	-	-
Other Losses	1 597	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>158 560</b>	<b>-</b>	<b>69 713</b>	<b>-</b>	<b>228 274</b>	<b>-</b>	<b>(73 768)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	112 434	56 029	49,8%	45 276	40,3%	101 305	90,1%	28 405	56,0%	59,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>112 434</b>	<b>214 589</b>	<b>-</b>	<b>114 990</b>	<b>-</b>	<b>329 579</b>	<b>-</b>	<b>(45 362)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>112 434</b>	<b>214 589</b>	<b>-</b>	<b>114 990</b>	<b>-</b>	<b>329 579</b>	<b>-</b>	<b>(45 362)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>112 434</b>	<b>214 589</b>	<b>-</b>	<b>114 990</b>	<b>-</b>	<b>329 579</b>	<b>-</b>	<b>(45 362)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>112 434</b>	<b>214 589</b>	<b>-</b>	<b>114 990</b>	<b>-</b>	<b>329 579</b>	<b>-</b>	<b>(45 362)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>151 578</b>	<b>62 562</b>	<b>41,3%</b>	<b>52 175</b>	<b>34,4%</b>	<b>114 736</b>	<b>75,7%</b>	<b>37 837</b>	<b>46,9%</b>	<b>37,9%</b>
National Government	79 304	48 796	61,5%	32 354	40,8%	81 149	102,3%	24 015	63,2%	34,7%
Provincial Government	18 465	15	,1%	7 129	38,6%	7 144	38,7%	719	7,3%	891,9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>97 769</b>	<b>48 810</b>	<b>49,9%</b>	<b>39 482</b>	<b>40,4%</b>	<b>88 293</b>	<b>90,3%</b>	<b>24 734</b>	<b>56,2%</b>	<b>59,6%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 809	13 751	25,6%	12 692	23,6%	26 443	49,1%	13 104	33,5%	(3,1%)
<b>Capital Expenditure Functional</b>	<b>151 578</b>	<b>62 562</b>	<b>41,3%</b>	<b>52 175</b>	<b>34,4%</b>	<b>114 736</b>	<b>75,7%</b>	<b>37 837</b>	<b>46,9%</b>	<b>37,9%</b>
<b>Municipal governance and administration</b>	<b>23 787</b>	<b>5 208</b>	<b>21,9%</b>	<b>7 289</b>	<b>30,6%</b>	<b>12 497</b>	<b>52,5%</b>	<b>11 109</b>	<b>43,8%</b>	<b>(34,4%)</b>
Executive and Council	900	23	2,5%	670	74,5%	693	77,0%	24	2,9%	2 662,6%
Finance and administration	22 887	5 185	22,7%	6 619	28,9%	11 804	51,6%	11 085	43,8%	(40,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>35 333</b>	<b>6 719</b>	<b>19,0%</b>	<b>15 131</b>	<b>42,8%</b>	<b>21 850</b>	<b>61,8%</b>	<b>3 115</b>	<b>17,9%</b>	<b>385,8%</b>
Community and Social Services	3 287	-	-	2 733	83,2%	2 733	83,2%	1 921	76,1%	42,3%
Sport And Recreation	30 086	6 695	22,3%	11 473	38,1%	18 168	60,4%	1 191	9,3%	862,9%
Public Safety	1 700	9	,5%	739	43,4%	748	44,0%	2	,5%	40 931,8%
Housing	261	15	5,7%	187	71,6%	202	77,3%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>51 240</b>	<b>24 866</b>	<b>48,5%</b>	<b>17 427</b>	<b>34,0%</b>	<b>42 293</b>	<b>82,5%</b>	<b>17 665</b>	<b>60,9%</b>	<b>(1,4%)</b>
Planning and Development	4 313	17	,4%	91	2,1%	108	2,5%	125	34,6%	(27,4%)
Road Transport	46 927	24 849	53,0%	17 336	36,9%	42 184	89,9%	17 540	61,1%	(1,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>41 161</b>	<b>25 769</b>	<b>62,6%</b>	<b>12 299</b>	<b>29,9%</b>	<b>38 068</b>	<b>92,5%</b>	<b>5 948</b>	<b>52,7%</b>	<b>106,8%</b>
Energy sources	40 161	24 510	61,0%	9 712	24,2%	34 222	85,2%	3 749	47,8%	159,1%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	1 259	-	2 587	-	3 846	-	2 199	121,9%	17,6%
Waste Management	1 000	-	-	-	-	-	-	-	-	-
Other	57	-	-	28	50,1%	28	50,1%	-	-	(100,0%)

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 710 474</b>	<b>582 224</b>	<b>34,0%</b>	<b>460 421</b>	<b>26,9%</b>	<b>1 042 645</b>	<b>61,0%</b>	<b>455 071</b>	<b>60,0%</b>	<b>1,2%</b>
Property rates	216 258	69 119	32,0%	36 690	17,0%	105 809	48,9%	52 341	42,8%	(29,9%)
Service charges	763 095	242 307	31,8%	215 528	28,3%	458 235	60,0%	237 946	61,8%	(9,3%)

Other revenue	69 292	29 619	42.7%	17 880	25.8%	47 499	68.5%	88 922	130.6%	(79.9%)
Transfers and Subsidies - Operational	457 283	177 492	38.8%	177 182	38.7%	354 674	77.6%	33 866	45.1%	423.2%
Transfers and Subsidies - Capital	112 434	53 223	47.3%	1 935	1.7%	55 158	49.1%	32 350	74.9%	(94.0%)
Interest	92 112	10 464	11.4%	10 806	11.7%	21 271	23.1%	9 646	33.1%	12.0%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 528 099)</b>	<b>(254 498)</b>	<b>16.7%</b>	<b>(157 781)</b>	<b>10.3%</b>	<b>(412 279)</b>	<b>27.0%</b>	<b>(200 997)</b>	<b>32.2%</b>	<b>(21.5%)</b>
Suppliers and employees	(1 524 115)	(254 469)	16.7%	(157 781)	10.4%	(412 250)	27.0%	(200 997)	32.3%	(21.5%)
Finance charges	(146)	(29)	19.6%	-	-	(29)	19.6%	-	-	-
Transfers and grants	(3 839)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>182 375</b>	<b>327 726</b>	<b>179.7%</b>	<b>302 640</b>	<b>165.9%</b>	<b>630 366</b>	<b>345.6%</b>	<b>254 074</b>	<b>266.2%</b>	<b>19.1%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>1 443</b>				<b>1 443</b>				
Proceeds on disposal of PPE	-	1 443	-	-	-	1 443	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(166 199)</b>	<b>(89 359)</b>	<b>53.8%</b>	<b>(58 944)</b>	<b>35.5%</b>	<b>(148 304)</b>	<b>89.2%</b>	<b>(39 733)</b>	<b>52.0%</b>	<b>48.4%</b>
Capital assets	(166 199)	(89 359)	53.8%	(58 944)	35.5%	(148 304)	89.2%	(39 733)	52.0%	48.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(166 199)</b>	<b>(87 916)</b>	<b>52.9%</b>	<b>(58 944)</b>	<b>35.5%</b>	<b>(146 860)</b>	<b>88.4%</b>	<b>(39 733)</b>	<b>52.0%</b>	<b>48.4%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>		<b>16 779</b>		<b>(417)</b>		<b>16 363</b>		<b>(29)</b>		<b>1 326.0%</b>
Short term loans	-	-	-	-	-	-	-	(29)	-	1 326.0%
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	16 779	-	(417)	-	16 363	-	(29)	-	1 326.0%
<b>Payments</b>	<b>(767)</b>	<b>(151)</b>	<b>19.7%</b>			<b>(151)</b>	<b>19.7%</b>	<b>(143)</b>	<b>11.9%</b>	<b>(100.0%)</b>
Repayment of borrowing	(767)	(151)	19.7%	-	-	(151)	19.7%	(143)	11.9%	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(767)</b>	<b>16 629</b>	<b>(2 168.6%)</b>	<b>(417)</b>	<b>54.3%</b>	<b>16 212</b>	<b>(2 114.3%)</b>	<b>(173)</b>	<b>17.7%</b>	<b>141.3%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>15 410</b>	<b>256 439</b>	<b>1 664.1%</b>	<b>243 279</b>	<b>1 578.7%</b>	<b>499 718</b>	<b>3 242.9%</b>	<b>214 168</b>	<b>1 059.6%</b>	<b>13.6%</b>
Cash/cash equivalents at the year begin:	680 348	617 604	90.8%	874 042	128.5%	617 604	90.8%	779 701	145.0%	12.1%
Cash/cash equivalents at the year end:	<b>695 758</b>	<b>874 042</b>	<b>125.6%</b>	<b>1 117 322</b>	<b>160.6%</b>	<b>1 117 322</b>	<b>160.6%</b>	<b>993 869</b>	<b>232.3%</b>	<b>12.4%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 471	22.1%	8 450	6.3%	6 547	4.9%	88 930	66.7%	133 397	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 029	3.7%	16 252	2.5%	14 554	2.2%	593 385	91.6%	648 020	52.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 186	3.7%	2 557	3.0%	2 369	2.8%	76 971	90.5%	85 083	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 310	2.0%	6 148	2.0%	5 934	1.9%	289 439	94.0%	307 830	25.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 938	3.6%	81	.1%	4 036	7.5%	47 984	88.8%	54 039	4.4%	-	-	-	-
<b>Total By Income Source</b>	<b>64 734</b>	<b>5.3%</b>	<b>33 487</b>	<b>2.7%</b>	<b>33 439</b>	<b>2.7%</b>	<b>1 096 710</b>	<b>89.3%</b>	<b>1 228 369</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	18 311	5.2%	13 369	3.8%	11 773	3.3%	310 884	87.7%	354 336	28.8%	-	-	-	-
Commercial	29 818	8.7%	9 634	2.8%	12 047	3.5%	292 388	85.0%	343 887	28.0%	-	-	-	-
Households	16 605	3.1%	10 485	2.0%	9 619	1.8%	493 438	93.1%	530 146	43.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>64 734</b>	<b>5.3%</b>	<b>33 487</b>	<b>2.7%</b>	<b>33 439</b>	<b>2.7%</b>	<b>1 096 710</b>	<b>89.3%</b>	<b>1 228 369</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 336	68.5%	-	-	-	-	614	31.5%	1 950	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 336</b>	<b>68.5%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>614</b>	<b>31.5%</b>	<b>1 950</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms Sibusise Sxolile Ngiba	036 637 2231
Chief Financial Officer	Mr Riaz Ahmed Jhetam	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UTHUKELA (DC23)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	1 077 393	371 140	34,4%	298 013	27,7%	669 153	62,1%	599 517	61,7%	(50,3%)
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	308 162	68 575	22,3%	70 707	22,9%	139 282	45,2%	64 422	26,6%	9,8%
Service charges - Waste Water Management	21 643	5 469	25,3%	5 151	23,8%	10 620	49,1%	6 386	52,6%	(19,3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	554	1 691	305,3%	114	20,5%	1 805	325,8%	173	40,1%	(34,1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	74 157	18 634	25,1%	18 070	24,4%	36 705	49,5%	23 638	52,9%	(23,6%)
Interest earned from Current and Non Current Assets	6 163	1 751	28,4%	1 540	25,0%	3 292	53,4%	1 961	29,4%	(21,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 069	320	29,9%	528	49,4%	848	79,3%	6 973	3 921,2%	(92,4%)
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	511	6	1,2%	265	51,8%	271	53,0%	45	608,1%	483,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	665 135	274 693	41,3%	201 639	30,3%	476 332	71,6%	495 919	79,9%	(59,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	1 054 493	152 183	14,4%	190 214	18,0%	342 396	32,5%	235 428	37,3%	(19,2%)
Employment related costs	406 233	97 779	24,1%	115 617	28,5%	213 397	52,5%	157 473	61,0%	(26,6%)
Remuneration of councillors	6 219	1 573	25,3%	1 641	26,4%	3 213	51,7%	2 032	49,1%	(19,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	68 790	3 410	5,0%	6 936	10,1%	10 346	15,0%	8 948	29,2%	(22,5%)
Debt impairment	83 782	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	83 303	22 976	27,6%	22 905	27,5%	45 881	55,1%	21 240	57,1%	7,8%
Interest	6 721	73	1,1%	5	,1%	77	1,1%	184	-	(97,5%)
Contracted services	124 962	12 938	10,4%	27 006	21,6%	39 944	32,0%	24 945	26,7%	8,3%
Transfers and subsidies	3 600	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	83 782	-	-	-	-	-	-	-	-	-
Operational costs	187 100	13 434	7,2%	16 090	8,6%	29 524	15,8%	20 606	25,2%	(21,9%)
Losses on disposal of Assets	-	-	-	15	-	15	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>22 900</b>	<b>218 957</b>	<b>-</b>	<b>107 799</b>	<b>-</b>	<b>326 757</b>	<b>-</b>	<b>364 088</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	311 791	1 548	,5%	45 774	14,7%	47 321	15,2%	13 349	16,1%	242,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>334 691</b>	<b>220 505</b>	<b>-</b>	<b>153 573</b>	<b>-</b>	<b>374 078</b>	<b>-</b>	<b>377 437</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>334 691</b>	<b>220 505</b>	<b>-</b>	<b>153 573</b>	<b>-</b>	<b>374 078</b>	<b>-</b>	<b>377 437</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>334 691</b>	<b>220 505</b>	<b>-</b>	<b>153 573</b>	<b>-</b>	<b>374 078</b>	<b>-</b>	<b>377 437</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>334 691</b>	<b>220 505</b>	<b>-</b>	<b>153 573</b>	<b>-</b>	<b>374 078</b>	<b>-</b>	<b>377 437</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	273 623	4 801	1,8%	39 199	14,3%	44 001	16,1%	74 783	37,2%	(47,6%)
National Government	271 123	4 801	1,8%	39 199	14,5%	44 001	16,2%	74 744	39,4%	(47,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	271 123	4 801	1,8%	39 199	14,5%	44 001	16,2%	74 744	39,4%	(47,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	-	-	-	-	-	-	39	,2%	(100,0%)
<b>Capital Expenditure Functional</b>	273 623	4 801	1,8%	39 199	14,3%	44 001	16,1%	74 783	37,4%	(47,6%)
<b>Municipal governance and administration</b>	2 500	-	-	-	-	-	-	39	1,9%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 500	-	-	-	-	-	-	39	1,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	271 123	4 801	1,8%	39 199	14,5%	44 001	16,2%	74 744	37,6%	(47,6%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	271 123	4 801	1,8%	39 199	14,5%	44 001	16,2%	74 744	37,6%	(47,6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	1 185 633	366 279	30,9%	324 350	27,4%	690 629	58,2%	646 776	61,9%	(49,9%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	131 922	34 955	26,5%	41 710	31,6%	76 705	58,1%	48 405	49,7%	(13,8%)

Other revenue	70 622	7 035	10,0%	9 230	13,1%	16 264	23,0%	(447)	10,2%	(2 165,9%)
Transfers and Subsidies - Operational	665 135	273 991	41,2%	199 030	29,9%	473 021	71,1%	410 125	66,5%	(51,5%)
Transfers and Subsidies - Capital	311 791	48 507	15,6%	72 840	23,4%	121 347	38,9%	186 071	70,7%	(60,9%)
Interest	6 163	1 751	28,4%	1 540	25,0%	3 292	53,4%	2 621	35,7%	(41,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(901 797)</b>	<b>(52 971)</b>	<b>5,9%</b>	<b>(29 721)</b>	<b>3,3%</b>	<b>(82 692)</b>	<b>9,2%</b>	<b>(39 277)</b>	<b>6,6%</b>	<b>(24,3%)</b>
Suppliers and employees	(898 197)	(52 971)	5,9%	(29 721)	3,3%	(82 692)	9,2%	(39 277)	6,6%	(24,3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 600)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>283 836</b>	<b>313 308</b>	<b>110,4%</b>	<b>294 629</b>	<b>103,8%</b>	<b>607 937</b>	<b>214,2%</b>	<b>607 499</b>	<b>237,5%</b>	<b>(51,5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(273 623)</b>	<b>(835)</b>	<b>3%</b>	<b>(45 106)</b>	<b>16,5%</b>	<b>(45 941)</b>	<b>16,8%</b>	<b>(82 100)</b>	<b>36,8%</b>	<b>(45,1%)</b>
Capital assets	(273 623)	(835)	3%	(45 106)	16,5%	(45 941)	16,8%	(82 100)	36,8%	(45,1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(273 623)</b>	<b>(835)</b>	<b>3%</b>	<b>(45 106)</b>	<b>16,5%</b>	<b>(45 941)</b>	<b>16,8%</b>	<b>(82 100)</b>	<b>36,8%</b>	<b>(45,1%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>10 213</b>	<b>312 473</b>	<b>3 059,6%</b>	<b>249 523</b>	<b>2 443,2%</b>	<b>561 996</b>	<b>5 502,8%</b>	<b>525 399</b>	<b>(1 308,8%)</b>	<b>(52,5%)</b>
Cash/cash equivalents at the year begin:	(142 052)	21 595	(15,2%)	323 348	(227,6%)	21 595	(15,2%)	(1 179)	(27 524,3%)	(27 524,3%)
Cash/cash equivalents at the year end:	(131 839)	323 348	(245,3%)	572 871	(434,5%)	572 871	(434,5%)	530 030	(493,7%)	8,1%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	23 878	2,6%	26 209	2,9%	21 012	2,3%	845 114	92,2%	916 212	71,4%	(267 004)	(29,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 819	3,1%	1 355	2,3%	1 913	3,2%	53 824	91,4%	58 911	4,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 279	2,1%	6 165	2,0%	6 053	2,0%	282 986	93,9%	301 484	23,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	7%	18	2%	15	2%	7 388	98,9%	7 474	6%	-	-	-	-
<b>Total By Income Source</b>	<b>32 029</b>	<b>2,5%</b>	<b>33 746</b>	<b>2,6%</b>	<b>28 992</b>	<b>2,3%</b>	<b>1 189 313</b>	<b>92,6%</b>	<b>1 284 081</b>	<b>100,0%</b>	<b>(267 004)</b>	<b>(20,8%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 140	4,5%	2 759	4,0%	3 441	4,9%	60 190	86,6%	69 530	5,4%	-	-	-	-
Commercial	5 130	6,7%	2 562	3,4%	3 032	4,0%	65 634	86,0%	76 358	5,9%	(5 144)	(6,7%)	-	-
Households	23 760	2,1%	28 425	2,5%	22 518	2,0%	1 063 489	93,4%	1 138 193	88,6%	(261 860)	(23,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>32 029</b>	<b>2,5%</b>	<b>33 746</b>	<b>2,6%</b>	<b>28 992</b>	<b>2,3%</b>	<b>1 189 313</b>	<b>92,6%</b>	<b>1 284 081</b>	<b>100,0%</b>	<b>(267 004)</b>	<b>(20,8%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 994	24,6%	10 833	13,3%	4 130	5,1%	46 389	57,0%	81 347	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>19 994</b>	<b>24,6%</b>	<b>10 833</b>	<b>13,3%</b>	<b>4 130</b>	<b>5,1%</b>	<b>46 389</b>	<b>57,0%</b>	<b>81 347</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Langelthe 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>515 565</b>	<b>123 969</b>	<b>24,0%</b>	<b>112 859</b>	<b>21,9%</b>	<b>236 828</b>	<b>45,9%</b>	<b>102 549</b>	<b>49,0%</b>	<b>10,1%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	248 003	44 304	17,9%	35 579	14,3%	79 883	32,2%	35 971	34,8%	(1,1%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 736	7 591	25,5%	7 319	24,6%	14 910	50,1%	7 016	49,8%	4,3%
Sale of Goods and Rendering of Services	619	194	31,4%	145	23,5%	340	54,9%	112	35,8%	29,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 703	1 330	23,3%	1 370	24,0%	2 700	47,3%	1 148	92,2%	19,4%
Interest earned from Current and Non Current Assets	4 738	706	14,9%	781	16,5%	1 487	31,4%	234	24,6%	234,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	949	334	35,2%	329	34,6%	663	69,9%	224	38,9%	47,0%
Licence and permits	3 488	949	27,2%	890	25,5%	1 839	52,7%	69	33,4%	1 197,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	359	88	24,5%	76	21,1%	164	45,6%	71	19,8%	6,5%
<b>Non-Exchange Revenue</b>										
Property rates	114 299	32 413	28,4%	26 547	23,2%	58 960	51,6%	22 193	59,4%	19,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 915	5 057	25,4%	7 222	36,3%	12 280	61,7%	8 022	101,3%	(10,0%)
Licences or permits	-	-	-	5	-	5	-	960	38,3%	(99,5%)
Transfer and subsidies - Operational	87 754	31 025	35,4%	32 595	37,1%	63 620	72,5%	26 405	60,5%	23,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	125	-	(100,0%)
Other Gains	-	(23)	-	-	-	(23)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>486 206</b>	<b>157 451</b>	<b>32,4%</b>	<b>135 590</b>	<b>27,9%</b>	<b>293 042</b>	<b>60,3%</b>	<b>121 519</b>	<b>49,6%</b>	<b>11,6%</b>
Employee related costs	166 337	42 309	25,4%	42 603	25,6%	84 911	51,0%	41 056	50,1%	3,8%
Remuneration of councillors	7 461	1 430	19,2%	1 430	19,2%	2 860	38,3%	1 213	35,1%	17,9%
Bulk purchases - electricity	188 838	84 386	44,7%	47 408	25,1%	131 795	69,8%	55 377	58,7%	(14,4%)
Inventory consumed	4 358	1 341	30,8%	384	8,8%	1 724	39,6%	512	44,4%	(25,0%)
Debt impairment	17 995	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 930	4 155	24,7%	4 500	26,8%	8 655	51,5%	-	-	(100,0%)
Interest	-	7 982	-	10 213	-	18 195	-	829	-	1 131,8%
Contracted services	45 569	7 563	16,6%	17 156	37,6%	24 719	54,2%	12 555	50,2%	36,7%
Transfers and subsidies	1 363	440	32,3%	250	18,4%	690	50,6%	221	65,0%	13,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	37 495	7 856	21,0%	11 645	31,1%	19 501	52,0%	9 756	48,9%	19,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(10)	-	-	-	(10)	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>29 359</b>	<b>(33 482)</b>	<b>-</b>	<b>(22 731)</b>	<b>-</b>	<b>(56 214)</b>	<b>-</b>	<b>(18 970)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	21 873	581	2,7%	13 387	61,2%	13 968	63,9%	9 254	41,4%	44,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>51 232</b>	<b>(32 901)</b>	<b>-</b>	<b>(9 344)</b>	<b>-</b>	<b>(42 245)</b>	<b>-</b>	<b>(9 716)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>51 232</b>	<b>(32 901)</b>	<b>-</b>	<b>(9 344)</b>	<b>-</b>	<b>(42 245)</b>	<b>-</b>	<b>(9 716)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>51 232</b>	<b>(32 901)</b>	<b>-</b>	<b>(9 344)</b>	<b>-</b>	<b>(42 245)</b>	<b>-</b>	<b>(9 716)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>51 232</b>	<b>(32 901)</b>	<b>-</b>	<b>(9 344)</b>	<b>-</b>	<b>(42 245)</b>	<b>-</b>	<b>(9 716)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>43 779</b>	<b>3 978</b>	<b>9,1%</b>	<b>13 368</b>	<b>30,5%</b>	<b>17 346</b>	<b>39,6%</b>	<b>8 094</b>	<b>43,9%</b>	<b>65,2%</b>
National Government	17 229	1 252	7,3%	10 867	63,1%	12 119	70,3%	7 347	44,3%	47,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>17 229</b>	<b>1 252</b>	<b>7,3%</b>	<b>10 867</b>	<b>63,1%</b>	<b>12 119</b>	<b>70,3%</b>	<b>7 347</b>	<b>44,3%</b>	<b>47,9%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 550	2 727	10,3%	2 501	9,4%	5 227	19,7%	747	38,3%	234,9%
<b>Capital Expenditure Functional</b>	<b>43 779</b>	<b>3 978</b>	<b>9,1%</b>	<b>13 368</b>	<b>30,5%</b>	<b>17 346</b>	<b>39,6%</b>	<b>8 094</b>	<b>43,9%</b>	<b>65,2%</b>
<b>Municipal governance and administration</b>	<b>2 385</b>	<b>25</b>	<b>1,0%</b>	<b>537</b>	<b>22,5%</b>	<b>562</b>	<b>23,6%</b>	<b>668</b>	<b>46,9%</b>	<b>(19,6%)</b>
Executive and Council	1 050	-	-	85	8,1%	85	8,1%	585	65,8%	(85,4%)
Finance and administration	1 335	25	1,8%	452	33,9%	476	35,7%	83	15,5%	444,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>12 146</b>	<b>-</b>	<b>-</b>	<b>2 231</b>	<b>18,4%</b>	<b>2 231</b>	<b>18,4%</b>	<b>483</b>	<b>42,8%</b>	<b>361,7%</b>
Community and Social Services	1 940	-	-	60	3,1%	60	3,1%	465	35,8%	(87,1%)
Sport And Recreation	7 156	-	-	2 171	30,3%	2 171	30,3%	19	508,5%	11 550,7%
Public Safety	3 050	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>22 628</b>	<b>3 954</b>	<b>17,5%</b>	<b>8 293</b>	<b>36,6%</b>	<b>12 246</b>	<b>54,1%</b>	<b>6 159</b>	<b>49,8%</b>	<b>34,6%</b>
Planning and Development	115	-	-	56	48,7%	56	48,7%	39	48,3%	45,0%
Road Transport	22 513	3 954	17,6%	8 237	36,6%	12 190	54,1%	6 121	49,8%	34,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>6 620</b>	<b>-</b>	<b>-</b>	<b>2 307</b>	<b>34,9%</b>	<b>2 307</b>	<b>34,9%</b>	<b>783</b>	<b>19,2%</b>	<b>194,6%</b>
Energy sources	270	-	-	2 307	854,6%	2 307	854,6%	783	19,2%	194,6%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	6 350	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>584 065</b>	<b>132 509</b>	<b>22,7%</b>	<b>130 279</b>	<b>22,3%</b>	<b>262 788</b>	<b>45,0%</b>	<b>126 867</b>	<b>51,4%</b>	<b>2,7%</b>
Property rates	167 492	21 060	12,6%	20 651	12,3%	41 711	24,9%	36 620	60,1%	(43,6%)
Service charges	286 946	51 541	18,0%	50 634	17,6%	102 175	35,6%	50 232	39,8%	8,8%

Other revenue	16 361	14 105	86.2%	5 921	36.2%	20 026	122.4%	6 431	64.7%	(7.9%)
Transfers and Subsidies - Operational	87 398	34 803	39.8%	37 550	43.0%	72 352	82.8%	25 802	62.4%	45.5%
Transfers and Subsidies - Capital	21 129	10 315	48.8%	14 787	70.0%	25 102	118.8%	7 782	71.9%	90.0%
Interest	4 738	685	14.5%	737	15.5%	1 421	30.0%	-	.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(451 995)</b>	<b>(46 219)</b>	<b>10.2%</b>	<b>(56 285)</b>	<b>12.5%</b>	<b>(102 504)</b>	<b>22.7%</b>	<b>(50 417)</b>	<b>22.9%</b>	<b>11.6%</b>
Suppliers and employees	(451 995)	(46 219)	10.2%	(56 285)	12.5%	(102 504)	22.7%	(50 417)	22.9%	11.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>132 070</b>	<b>86 290</b>	<b>65.3%</b>	<b>73 994</b>	<b>56.0%</b>	<b>160 284</b>	<b>121.4%</b>	<b>76 449</b>	<b>733.1%</b>	<b>(3.2%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(43 779)</b>	<b>(5 297)</b>	<b>12.1%</b>	<b>(14 188)</b>	<b>32.4%</b>	<b>(19 485)</b>	<b>44.5%</b>	<b>(9 308)</b>	<b>50.5%</b>	<b>52.4%</b>
Capital assets	(43 779)	(5 297)	12.1%	(14 188)	32.4%	(19 485)	44.5%	(9 308)	50.5%	52.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(43 779)</b>	<b>(5 297)</b>	<b>12.1%</b>	<b>(14 188)</b>	<b>32.4%</b>	<b>(19 485)</b>	<b>44.5%</b>	<b>(9 308)</b>	<b>49.4%</b>	<b>52.4%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>88 291</b>	<b>80 993</b>	<b>91.7%</b>	<b>59 806</b>	<b>67.7%</b>	<b>140 799</b>	<b>159.5%</b>	<b>67 141</b>	<b>(1 260.6%)</b>	<b>(10.9%)</b>
Cash/cash equivalents at the year begin:	699	35 389	5 060.8%	108 173	15 469.6%	35 389	5 060.8%	92 433	117.8%	17.0%
Cash/cash equivalents at the year end:	88 990	108 173	121.6%	167 979	188.8%	167 979	188.8%	159 574	1 359.6%	5.3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 348	37.9%	4 849	22.0%	1 227	5.6%	7 595	34.5%	22 018	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 605	5.6%	6 434	3.7%	6 552	3.8%	149 968	86.9%	172 559	63.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 462	4.6%	1 740	3.2%	1 466	2.7%	48 192	89.5%	53 860	19.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	457	4.6%	464	4.7%	442	4.5%	8 469	86.1%	9 833	3.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44	.4%	52	.4%	37	.3%	11 898	98.9%	12 031	4.5%	-	-	-	-
<b>Total By Income Source</b>	<b>20 916</b>	<b>7.7%</b>	<b>13 539</b>	<b>5.0%</b>	<b>9 724</b>	<b>3.6%</b>	<b>226 122</b>	<b>83.7%</b>	<b>270 301</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 060	11.4%	3 780	10.6%	3 194	9.0%	24 589	69.0%	35 624	13.2%	-	-	-	-
Commercial	9 464	16.0%	4 115	6.9%	2 186	3.7%	43 521	73.4%	59 286	21.9%	-	-	-	-
Households	7 392	4.2%	5 643	3.2%	4 344	2.5%	158 012	90.1%	175 391	64.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>20 916</b>	<b>7.7%</b>	<b>13 539</b>	<b>5.0%</b>	<b>9 724</b>	<b>3.6%</b>	<b>226 122</b>	<b>83.7%</b>	<b>270 301</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	19 427	5.2%	42 303	11.4%	-	-	308 888	83.3%	370 618	88.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 402	4.9%	2 063	4.2%	-	-	44 779	90.9%	49 244	11.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>21 828</b>	<b>5.2%</b>	<b>44 367</b>	<b>10.6%</b>	<b>-</b>	<b>-</b>	<b>353 667</b>	<b>84.2%</b>	<b>419 862</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Martin Sithole	034 212 2121
Chief Financial Officer	Ms Sibongile Hlatshwayo	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NQUTHU (KZN242)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>358 533</b>	<b>103 129</b>	<b>28,8%</b>	<b>94 226</b>	<b>26,3%</b>	<b>197 356</b>	<b>55,0%</b>	<b>99 883</b>	<b>70,5%</b>	<b>(5,7%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	37 183	6 742	18,1%	8 526	22,9%	15 268	41,1%	7 696	51,4%	8,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 377	396	16,7%	650	27,4%	1 046	44,0%	505	51,8%	28,7%
Sale of Goods and Rendering of Services	236	39	16,5%	91	38,5%	129	55,0%	38	28,2%	140,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	0	-	-	-	-	-	-	-	159 475,0%	-
Interest earned from Receivables	1 171	134	11,4%	197	16,8%	331	28,3%	204	54,2%	(3,1%)
Interest earned from Current and Non Current Assets	8 150	920	11,3%	758	9,3%	1 678	20,6%	1 351	52,5%	(43,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 043	147	14,0%	606	58,1%	753	72,1%	212	46,0%	185,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 125	723	2,9%	240	1,0%	963	3,8%	17	735,8%	1 285,6%
<b>Non-Exchange Revenue</b>										
Property rates	62 160	12 776	20,6%	18 173	29,2%	30 949	49,8%	16 239	70,3%	11,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 463	94	2,1%	218	4,9%	313	7,0%	599	102,6%	(63,5%)
Licences or permits	1 088	148	13,6%	239	22,0%	387	35,5%	191	41,6%	25,3%
Transfer and subsidies - Operational	215 536	80 343	37,3%	63 464	29,4%	143 807	66,7%	71 709	73,3%	(11,5%)
Interest	0	667	5 560 775,0%	1 064	8 866 716,7%	1 731	14 427 491,7%	923	131,0%	15,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Gains	0	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>333 063</b>	<b>41 908</b>	<b>12,6%</b>	<b>66 840</b>	<b>20,1%</b>	<b>108 748</b>	<b>32,7%</b>	<b>68 247</b>	<b>42,0%</b>	<b>(2,1%)</b>
Employer related costs	124 644	9 743	7,8%	18 532	14,9%	28 275	22,7%	27 817	46,5%	(33,4%)
Remuneration of councillors	15 974	1 208	7,6%	2 755	17,2%	3 963	24,8%	5 128	49,6%	(46,3%)
Bulk purchases - electricity	40 870	12 406	30,4%	7 474	18,3%	19 880	48,6%	7 515	53,5%	(5%)
Inventory consumed	2 046	1 947	95,2%	1 868	91,3%	3 816	186,5%	215	21,9%	769,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 000	-	-	-	-	-	-	-	-	-
Interest	0	-	-	-	-	-	-	-	-	-
Contracted services	51 147	8 267	16,2%	17 973	35,1%	26 241	51,3%	14 080	48,5%	27,7%
Transfers and subsidies	5 454	290	5,3%	998	18,3%	1 288	23,6%	640	22,4%	55,9%
Irrecoverable debts written off	15 000	7	-	4	-	10	1%	444	4,6%	(99,2%)
Operational costs	40 928	8 039	19,6%	17 237	42,1%	25 276	61,8%	12 408	56,8%	38,9%
Losses on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Losses	0	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>25 470</b>	<b>61 221</b>	<b>-</b>	<b>27 386</b>	<b>-</b>	<b>88 607</b>	<b>-</b>	<b>31 636</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	37 961	5 809	15,3%	4 174	11,0%	9 983	26,3%	12 781	43,3%	(67,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>63 431</b>	<b>67 031</b>	<b>-</b>	<b>31 560</b>	<b>-</b>	<b>98 590</b>	<b>-</b>	<b>44 416</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>63 431</b>	<b>67 031</b>	<b>-</b>	<b>31 560</b>	<b>-</b>	<b>98 590</b>	<b>-</b>	<b>44 416</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>63 431</b>	<b>67 031</b>	<b>-</b>	<b>31 560</b>	<b>-</b>	<b>98 590</b>	<b>-</b>	<b>44 416</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>63 431</b>	<b>67 031</b>	<b>-</b>	<b>31 560</b>	<b>-</b>	<b>98 590</b>	<b>-</b>	<b>44 416</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>55 592</b>	<b>12 479</b>	<b>22,4%</b>	<b>24 160</b>	<b>43,5%</b>	<b>36 639</b>	<b>65,9%</b>	<b>25 017</b>	<b>52,6%</b>	<b>(3,4%)</b>
National Government	32 250	8 668	26,9%	7 365	22,8%	16 033	49,7%	12 155	45,0%	(39,4%)
Provincial Government	0	-	-	-	-	-	-	2 118	3 530 156,7%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>32 250</b>	<b>8 668</b>	<b>26,9%</b>	<b>7 365</b>	<b>22,8%</b>	<b>16 033</b>	<b>49,7%</b>	<b>14 273</b>	<b>50,1%</b>	<b>(48,4%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 342	3 811	16,3%	16 795	72,0%	20 606	88,3%	10 744	55,2%	56,3%
<b>Capital Expenditure Functional</b>	<b>55 592</b>	<b>12 479</b>	<b>22,4%</b>	<b>24 160</b>	<b>43,5%</b>	<b>36 639</b>	<b>65,9%</b>	<b>25 017</b>	<b>52,6%</b>	<b>(3,4%)</b>
<b>Municipal governance and administration</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>26,5%</b>	<b>(100,0%)</b>
Executive and Council	0	-	-	-	-	-	-	-	-	-
Finance and administration	0	-	-	-	-	-	-	600	38,3%	(100,0%)
Internal audit	0	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>26 372</b>	<b>625</b>	<b>2,4%</b>	<b>2 334</b>	<b>8,9%</b>	<b>2 959</b>	<b>11,2%</b>	<b>13 066</b>	<b>46,5%</b>	<b>(82,1%)</b>
Community and Social Services	23 407	625	2,7%	2 200	9,4%	2 825	12,1%	11 468	49,9%	(80,8%)
Sport And Recreation	2 965	-	-	134	4,5%	134	4,5%	1 598	36,1%	(91,6%)
Public Safety	0	-	-	-	-	-	-	-	2%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>28 805</b>	<b>11 854</b>	<b>41,2%</b>	<b>21 826</b>	<b>75,8%</b>	<b>33 680</b>	<b>116,9%</b>	<b>6 643</b>	<b>47,7%</b>	<b>228,6%</b>
Planning and Development	348	-	-	-	-	-	-	-	7,7%	-
Road Transport	28 457	11 854	41,7%	21 826	76,7%	33 680	118,4%	6 643	58,2%	228,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 709</b>	<b>310,3%</b>	<b>(100,0%)</b>
Energy sources	0	-	-	-	-	-	-	2 118	143,3%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	414	-	-	-	-	-	-	2 590	878,1%	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>404 891</b>	<b>144 134</b>	<b>35,6%</b>	<b>111 176</b>	<b>27,5%</b>	<b>255 310</b>	<b>63,1%</b>	<b>136 812</b>	<b>79,8%</b>	<b>(18,7%)</b>
Property rates	35 404	-	-	-	-	-	-	63 633	206,5%	(100,0%)
Service charges	33 949	-	-	-	-	-	-	6 186	46,6%	(100,0%)

Other revenue	31 683	-	-	-	-	-	8 714	968.1%	(100.0%)	
Transfers and Subsidies - Operational	221 926	143 808	64.8%	110 844	49.9%	254 653	114.7%	(55 992)	(75.9%)	(298.0%)
Transfers and Subsidies - Capital	75 066	-	-	-	-	-	-	112 917	645.7%	(100.0%)
Interest	6 862	326	4.7%	331	4.8%	657	9.6%	1 354	59.6%	(75.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(297 701)</b>	<b>(76 628)</b>	<b>25.7%</b>	<b>(107 455)</b>	<b>36.1%</b>	<b>(184 083)</b>	<b>61.8%</b>	<b>(133 760)</b>	<b>81.4%</b>	<b>(19.7%)</b>
Suppliers and employees	(297 701)	(76 628)	25.7%	(107 455)	36.1%	(184 083)	61.8%	(133 760)	81.4%	(19.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>107 190</b>	<b>67 506</b>	<b>63.0%</b>	<b>3 721</b>	<b>3.5%</b>	<b>71 227</b>	<b>66.4%</b>	<b>3 052</b>	<b>68.5%</b>	<b>21.9%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(101 890)</b>							<b>(556)</b>	<b>.6%</b>	<b>(100.0%)</b>
Capital assets	(101 890)							(556)	.6%	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(101 890)</b>							<b>(556)</b>	<b>.6%</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>5 300</b>	<b>67 506</b>	<b>1 273.7%</b>	<b>3 721</b>	<b>70.2%</b>	<b>71 227</b>	<b>1 343.9%</b>	<b>2 496</b>	<b>(54.9%)</b>	<b>49.0%</b>
Cash/cash equivalents at the year begin:	71 395	-	-	67 506	94.6%	-	-	117 499	-	(42.5%)
Cash/cash equivalents at the year end:	76 695	67 506	88.0%	71 227	92.9%	71 227	92.9%	119 995	535.2%	(40.6%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	2 663	49.9%	798	14.9%	400	7.5%	1 481	27.7%	5 342	24.9%	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	415	6.0%	127	1.8%	113	1.6%	6 296	90.6%	6 951	32.4%	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	230	10.0%	55	2.4%	55	2.4%	1 950	85.2%	2 289	10.7%	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	130	1.9%	73	1.1%	28	.4%	6 617	96.6%	6 848	32.0%	-	-	-	-	-
<b>Total By Income Source</b>	<b>3 438</b>	<b>16.0%</b>	<b>1 053</b>	<b>4.9%</b>	<b>595</b>	<b>2.8%</b>	<b>16 345</b>	<b>76.3%</b>	<b>21 430</b>	<b>100.0%</b>					
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	1 244	17.5%	728	10.2%	385	5.4%	4 759	66.9%	7 115	33.2%	-	-	-	-	-
Commercial	1 565	50.7%	126	4.1%	70	2.3%	1 323	42.9%	3 085	14.4%	-	-	-	-	-
Households	481	13.2%	134	3.7%	99	2.7%	2 927	80.4%	3 641	17.0%	-	-	-	-	-
Other	148	2.0%	65	.9%	41	.5%	7 335	96.6%	7 590	35.4%	-	-	-	-	-
<b>Total By Customer Group</b>	<b>3 438</b>	<b>16.0%</b>	<b>1 053</b>	<b>4.9%</b>	<b>595</b>	<b>2.8%</b>	<b>16 345</b>	<b>76.3%</b>	<b>21 430</b>	<b>100.0%</b>					

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 250	47.4%	247	9.4%	900	34.1%	242	9.2%	2 639	89.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	170	52.8%	152	47.2%	-	-	-	-	322	10.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 420</b>	<b>48.0%</b>	<b>399</b>	<b>13.5%</b>	<b>900</b>	<b>30.4%</b>	<b>242</b>	<b>8.2%</b>	<b>2 960</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mpumlelo Jiyane	034 271 6112
Chief Financial Officer	Mr Batana Hendry Bhengu	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MSINGA (KZN244)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	296 818	96 507	32,5%	85 645	28,9%	182 151	61,4%	85 853	64,1%	(,2%)	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	600	284	47,3%	412	68,7%	696	116,1%	271	77,5%	51,9%	
Sale of Goods and Rendering of Services	416	77	18,4%	49	11,8%	126	30,2%	22	28,6%	125,8%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	12 000	2 184	18,2%	3 546	29,5%	5 730	47,7%	4 006	74,6%	(11,5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	880	121	13,8%	105	11,9%	226	25,7%	200	43,4%	(47,6%)	
Licence and permits	200	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	200	0	,1%	-	-	0	,1%	-	-	-	
<b>Non-Exchange Revenue</b>											
Property rates	33 000	8 648	26,2%	8 652	26,2%	17 300	52,4%	3 376	25,5%	156,2%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	300	231	77,0%	102	33,8%	332	110,8%	87	48,6%	16,6%	
Licences or permits	250	1	,3%	1	,5%	2	,7%	3	,6%	(56,5%)	
Transfer and subsidies - Operational	248 972	84 961	34,1%	72 778	29,2%	157 738	63,4%	77 887	67,7%	(6,6%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	335 857	59 260	17,6%	70 592	21,0%	129 852	38,7%	79 287	42,2%	(11,0%)	
Employee related costs	119 350	25 495	21,4%	30 369	25,4%	55 864	46,8%	34 897	63,1%	(13,0%)	
Remuneration of councillors	19 729	4 255	21,8%	4 817	24,4%	9 112	46,2%	-	-	(100,0%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	1 799	40	2,2%	180	10,0%	220	12,2%	3	,4%	5 519,2%	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	50 000	3	-	3	-	5	-	-	-	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	86 225	12 981	15,1%	24 780	28,7%	37 761	43,8%	27 589	51,6%	(10,2%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	58 754	16 446	28,0%	10 444	17,8%	26 890	45,8%	16 798	51,6%	(37,8%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(39 039)</b>	<b>37 247</b>	<b>-</b>	<b>15 052</b>	<b>-</b>	<b>52 299</b>	<b>-</b>	<b>6 567</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	62 579	15 236	24,3%	17 408	27,8%	32 645	52,2%	18 845	73,8%	(7,6%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>23 540</b>	<b>52 483</b>	<b>-</b>	<b>32 461</b>	<b>-</b>	<b>84 944</b>	<b>-</b>	<b>25 412</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>23 540</b>	<b>52 483</b>	<b>-</b>	<b>32 461</b>	<b>-</b>	<b>84 944</b>	<b>-</b>	<b>25 412</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>23 540</b>	<b>52 483</b>	<b>-</b>	<b>32 461</b>	<b>-</b>	<b>84 944</b>	<b>-</b>	<b>25 412</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>23 540</b>	<b>52 483</b>	<b>-</b>	<b>32 461</b>	<b>-</b>	<b>84 944</b>	<b>-</b>	<b>25 412</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	79 184	14 150	17,9%	19 367	24,5%	33 517	42,3%	17 328	52,6%	11,8%	
National Government	64 732	13 249	20,5%	15 192	23,5%	28 441	43,9%	15 570	55,1%	(2,4%)	
Provincial Government	-	-	-	-	-	-	-	913	93,1%	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>64 732</b>	<b>13 249</b>	<b>20,5%</b>	<b>15 192</b>	<b>23,5%</b>	<b>28 441</b>	<b>43,9%</b>	<b>16 483</b>	<b>56,4%</b>	<b>(7,8%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	14 452	901	6,2%	4 175	28,9%	5 076	35,1%	845	31,3%	394,2%	
<b>Capital Expenditure Functional</b>	<b>82 352</b>	<b>15 104</b>	<b>18,3%</b>	<b>19 388</b>	<b>23,5%</b>	<b>34 491</b>	<b>41,9%</b>	<b>17 328</b>	<b>52,6%</b>	<b>11,9%</b>	
<b>Municipal governance and administration</b>	<b>790</b>	<b>700</b>	<b>88,6%</b>	<b>282</b>	<b>35,7%</b>	<b>982</b>	<b>124,3%</b>	<b>97</b>	<b>38,8%</b>	<b>190,6%</b>	
Executive and Council	120	700	583,3%	40	32,9%	740	616,3%	-	-	(100,0%)	
Finance and administration	665	-	-	243	36,5%	243	36,5%	97	39,1%	149,9%	
Internal audit	5	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>9 461</b>	<b>3 248</b>	<b>34,3%</b>	<b>3 820</b>	<b>40,4%</b>	<b>7 068</b>	<b>74,7%</b>	<b>748</b>	<b>30,6%</b>	<b>410,7%</b>	
Community and Social Services	338	-	-	31	9,3%	31	9,3%	112	7,5%	(72,0%)	
Sport And Recreation	8 053	3 218	40,0%	3 710	46,1%	6 928	86,0%	-	-	(100,0%)	
Public Safety	1 070	30	2,8%	78	7,3%	108	10,1%	636	48,1%	(87,8%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>69 358</b>	<b>11 156</b>	<b>16,1%</b>	<b>11 938</b>	<b>17,2%</b>	<b>23 094</b>	<b>33,3%</b>	<b>16 483</b>	<b>55,2%</b>	<b>(27,6%)</b>	
Planning and Development	23 038	1 984	8,6%	866	3,8%	2 851	12,4%	72	10,6%	1 103,7%	
Road Transport	46 320	9 171	19,8%	11 072	23,9%	20 243	43,7%	16 411	55,7%	(32,5%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>2 743</b>	<b>-</b>	<b>-</b>	<b>3 348</b>	<b>122,1%</b>	<b>3 348</b>	<b>122,1%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	2 743	-	-	3 348	122,1%	3 348	122,1%	-	-	(100,0%)	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Part 3: Cash Receipts and Payments**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	391 381	156 496	40,0%	102 920	26,3%	259 416	66,3%	104 989	72,1%	(2,0%)	
Property rates	49 200	4 838	9,8%	2 533	5,1%	7 371	15,0%	348	2,5%	627,1%	
Service charges	1 128	63	5,6%	306	27,1%	369	32,7%	101	23,3%	201,8%	

Other revenue	18 226	7 332	40,2%	2 723	14,9%	10 055	55,2%	(48)	601,1%	(5 802,0%)
Transfers and Subsidies - Operational	248 248	105 283	42,4%	79 854	32,2%	185 137	74,6%	86 499	74,6%	(7,7%)
Transfers and Subsidies - Capital	62 979	37 008	59,1%	14 000	22,4%	51 008	81,5%	14 082	65,4%	(6%)
Interest	12 000	1 972	16,4%	3 504	29,2%	5 476	45,6%	4 006	73,6%	(12,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(584 571)</b>	<b>(20 912)</b>	<b>3,6%</b>	<b>(25 327)</b>	<b>4,3%</b>	<b>(46 240)</b>	<b>7,9%</b>	<b>(30 357)</b>	<b>7,3%</b>	<b>(16,6%)</b>
Suppliers and employees	(583 836)	(20 912)	3,6%	(25 327)	4,3%	(46 240)	7,9%	(30 357)	7,3%	(16,6%)
Finance charges	(735)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(193 190)</b>	<b>135 583</b>	<b>(70,2%)</b>	<b>77 593</b>	<b>(40,2%)</b>	<b>213 177</b>	<b>(110,3%)</b>	<b>74 632</b>	<b>344,6%</b>	<b>4,0%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>7</b>		<b>(386)</b>		<b>(379)</b>		<b>(10 047)</b>		<b>(96,2%)</b>
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	-	(386)	-	(379)	-	(10 047)	-	(96,2%)
<b>Payments</b>	<b>(91 017)</b>	<b>(16 167)</b>	<b>17,8%</b>	<b>(20 813)</b>	<b>22,9%</b>	<b>(36 980)</b>	<b>40,6%</b>	<b>(19 780)</b>	<b>72,3%</b>	<b>5,2%</b>
Capital assets	(91 017)	(16 167)	17,8%	(20 813)	22,9%	(36 980)	40,6%	(19 780)	72,3%	5,2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(91 017)</b>	<b>(16 160)</b>	<b>17,8%</b>	<b>(21 199)</b>	<b>23,3%</b>	<b>(37 359)</b>	<b>41,0%</b>	<b>(29 826)</b>	<b>90,0%</b>	<b>(28,9%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(284 207)</b>	<b>119 423</b>	<b>(42,0%)</b>	<b>56 394</b>	<b>(19,8%)</b>	<b>175 817</b>	<b>(61,9%)</b>	<b>44 805</b>	<b>1 961,7%</b>	<b>25,9%</b>
Cash/cash equivalents at the year begin:	159 683	83 837	52,5%	185 717	116,3%	83 837	52,5%	130 386		42,4%
Cash/cash equivalents at the year end:	(124 524)	185 717	(149,1%)	242 111	(194,4%)	242 111	(194,4%)	175 191	215,9%	38,2%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 572	6,4%	2 516	6,3%	2 388	6,0%	32 485	81,3%	39 961	96,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	118	7,0%	99	5,9%	96	5,7%	1 362	81,3%	1 675	4,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2 690</b>	<b>6,5%</b>	<b>2 615</b>	<b>6,3%</b>	<b>2 484</b>	<b>6,0%</b>	<b>33 847</b>	<b>81,3%</b>	<b>41 636</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 987	6,8%	1 952	6,7%	1 923	6,6%	23 423	80,0%	29 285	70,3%	-	-	-	-
Commercial	687	5,8%	647	5,4%	545	4,6%	10 011	84,2%	11 889	28,6%	-	-	-	-
Households	16	3,5%	16	3,5%	16	3,5%	414	89,5%	462	1,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 690</b>	<b>6,5%</b>	<b>2 615</b>	<b>6,3%</b>	<b>2 484</b>	<b>6,0%</b>	<b>33 847</b>	<b>81,3%</b>	<b>41 636</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 879	100,0%	-	-	-	-	-	-	1 879	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 879</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 879</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMVOTI (KZN245)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>441 892</b>	<b>128 248</b>	<b>29,0%</b>	<b>121 612</b>	<b>27,5%</b>	<b>249 860</b>	<b>56,5%</b>	<b>112 730</b>	<b>53,4%</b>	<b>7,9%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	123 684	30 202	24,4%	38 256	30,9%	68 458	55,3%	29 157	41,0%	31,2%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	14 472	3 948	27,3%	3 945	27,3%	7 892	54,5%	3 762	63,1%	4,8%	
Sale of Goods and Rendering of Services	32 001	404	1,3%	174	,5%	579	1,8%	1 918	6,8%	(90,9%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	5 330	813	15,3%	338	6,3%	1 152	21,6%	1 113	41,4%	(69,6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	527	93	17,7%	92	17,4%	185	35,1%	94	74,4%	(2,2%)	
Licence and permits	3 495	732	21,0%	725	20,8%	1 457	41,7%	667	41,0%	8,8%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	947	66	6,9%	67	7,0%	132	14,0%	59	15,3%	13,2%	
<b>Non-Exchange Revenue</b>											
Property rates	61 771	13 426	21,7%	13 458	21,8%	26 885	43,5%	12 353	45,1%	8,9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	121	65	54,1%	9	7,2%	74	61,3%	1	1,3%	1 188,0%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	194 833	78 200	40,1%	64 533	33,1%	142 752	73,3%	63 607	73,4%	1,5%	
Interest	4 711	(4)	(,1%)	(2)	-	(6)	(,1%)	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	283	-	17	-	300	-	-	-	(100,0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>451 362</b>	<b>124 371</b>	<b>27,6%</b>	<b>107 721</b>	<b>23,9%</b>	<b>232 092</b>	<b>51,4%</b>	<b>108 843</b>	<b>44,7%</b>	<b>(1,0%)</b>	
Employee related costs	158 361	39 396	24,9%	48 129	30,4%	87 525	55,3%	39 594	44,7%	21,6%	
Remuneration of councillors	12 889	2 910	22,6%	2 849	22,1%	5 759	44,7%	3 408	52,1%	(16,4%)	
Bulk purchases - electricity	93 940	27 126	28,9%	24 196	25,8%	51 322	54,6%	21 368	53,7%	13,2%	
Inventory consumed	8 422	1 773	21,1%	411	4,9%	2 183	25,9%	684	22,1%	(40,0%)	
Debt impairment	17 968	21 234	118,2%	-	-	21 234	118,2%	-	-	8,0%	
Depreciation and amortisation	30 543	9 493	31,1%	9 298	30,4%	18 790	61,5%	6 321	34,5%	47,1%	
Interest	2 789	81	2,9%	477	17,1%	558	20,0%	5	,1%	9 680,8%	
Contracted services	80 813	10 263	12,7%	7 751	9,6%	18 013	22,3%	20 659	40,7%	(62,5%)	
Transfers and subsidies	2 100	1 131	53,9%	1	,1%	1 133	53,9%	(65)	(6,5%)	(102,3%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	43 537	10 965	25,2%	14 610	33,6%	25 575	58,7%	16 868	63,0%	(13,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(9 470)</b>	<b>3 877</b>	<b>-</b>	<b>13 891</b>	<b>-</b>	<b>17 768</b>	<b>-</b>	<b>3 888</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	36 217	15 233	42,1%	10 237	28,3%	25 470	70,3%	14 957	62,3%	(31,6%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>26 747</b>	<b>19 110</b>	<b>-</b>	<b>24 128</b>	<b>-</b>	<b>43 238</b>	<b>-</b>	<b>18 845</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>26 747</b>	<b>19 110</b>	<b>-</b>	<b>24 128</b>	<b>-</b>	<b>43 238</b>	<b>-</b>	<b>18 845</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>26 747</b>	<b>19 110</b>	<b>-</b>	<b>24 128</b>	<b>-</b>	<b>43 238</b>	<b>-</b>	<b>18 845</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>26 747</b>	<b>19 110</b>	<b>-</b>	<b>24 128</b>	<b>-</b>	<b>43 238</b>	<b>-</b>	<b>18 845</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>64 618</b>	<b>14 810</b>	<b>22,9%</b>	<b>16 875</b>	<b>26,1%</b>	<b>31 685</b>	<b>49,0%</b>	<b>10 611</b>	<b>42,6%</b>	<b>59,0%</b>	
National Government	29 927	14 740	49,3%	16 754	56,0%	31 494	105,2%	9 653	64,4%	73,6%	
Provincial Government	-	-	-	121	-	121	-	-	-	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	29 927	14 740	49,3%	16 875	56,4%	31 615	105,6%	9 653	64,4%	74,8%	
Borrowing	25 000	-	-	-	-	-	-	-	-	-	
Internally generated funds	9 691	70	,7%	-	-	70	,7%	958	8,6%	(100,0%)	
<b>Capital Expenditure Functional</b>	<b>64 618</b>	<b>14 810</b>	<b>22,9%</b>	<b>16 875</b>	<b>26,1%</b>	<b>31 685</b>	<b>49,0%</b>	<b>10 611</b>	<b>42,6%</b>	<b>59,0%</b>	
<b>Municipal governance and administration</b>	<b>32 121</b>	<b>70</b>	<b>,2%</b>	<b>-</b>	<b>-</b>	<b>70</b>	<b>,2%</b>	<b>514</b>	<b>15,8%</b>	<b>(100,0%)</b>	
Executive and Council	32 121	70	,2%	-	-	70	,2%	514	15,8%	(100,0%)	
Finance and administration	-	-	-	-	-	-	-	52	3,6%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	463	18,5%	(100,0%)	
<b>Community and Public Safety</b>	<b>10 050</b>	<b>6 050</b>	<b>60,2%</b>	<b>4 907</b>	<b>48,8%</b>	<b>10 957</b>	<b>109,0%</b>	<b>5 301</b>	<b>60,9%</b>	<b>(7,4%)</b>	
Community and Social Services	-	3 662	-	2 314	-	5 976	-	4 172	48,6%	(44,6%)	
Sport And Recreation	9 300	2 387	25,7%	2 472	26,6%	4 859	52,2%	1 083	128,3%	128,3%	
Public Safety	750	-	-	121	16,2%	121	16,2%	46	57,9%	161,9%	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>22 447</b>	<b>8 690</b>	<b>38,7%</b>	<b>11 968</b>	<b>53,3%</b>	<b>20 658</b>	<b>92,0%</b>	<b>4 499</b>	<b>44,6%</b>	<b>166,0%</b>	
Planning and Development	1 820	-	-	-	-	-	-	101	,9%	(100,0%)	
Road Transport	20 627	8 690	42,1%	11 968	58,0%	20 658	100,2%	4 398	67,1%	172,1%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296</b>	<b>12,5%</b>	<b>(100,0%)</b>	
Energy sources	-	-	-	-	-	-	-	296	7,5%	(100,0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	32,3%	-	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Part 3: Cash Receipts and Payments**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>486 472</b>	<b>300 425</b>	<b>61,8%</b>	<b>341 417</b>	<b>70,2%</b>	<b>641 841</b>	<b>131,9%</b>	<b>240 521</b>	<b>72,9%</b>	<b>41,9%</b>	
Property rates	59 300	2 767	4,7%	2 394	4,0%	5 161	8,7%	4 533	11,1%	(47,2%)	
Service charges	148 623	8 889	6,0%	8 593	5,8%	17 482	11,8%	8 563	11,8%	,4%	

Other revenue	42 169	15 962	37,9%	56 395	133,7%	72 356	171,6%	13 301	37,0%	324,0%
Transfers and Subsidies - Operational	194 833	311 936	160,1%	262 450	134,7%	574 387	294,8%	191 835	244,1%	36,8%
Transfers and Subsidies - Capital	36 217	(39 939)	(110,3%)	11 248	31,1%	(28 691)	(79,2%)	21 176	(217,5%)	(46,9%)
Interest	5 330	810	15,2%	337	6,3%	1 146	21,5%	1 113	70,1%	(69,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(427 603)</b>	<b>(115 799)</b>	<b>27,1%</b>	<b>(73 779)</b>	<b>17,3%</b>	<b>(189 577)</b>	<b>44,3%</b>	<b>(80 116)</b>	<b>42,0%</b>	<b>(7,9%)</b>
Suppliers and employees	(424 814)	(115 799)	27,3%	(73 779)	17,4%	(189 577)	44,6%	(80 116)	42,4%	(7,9%)
Finance charges	(2 789)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>58 870</b>	<b>184 626</b>	<b>313,6%</b>	<b>267 638</b>	<b>454,6%</b>	<b>452 264</b>	<b>768,2%</b>	<b>160 404</b>	<b>200,1%</b>	<b>66,9%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(72 574)</b>									
Capital assets	(72 574)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(72 574)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>25 000</b>									
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>25 000</b>									
<b>Net Increase/(Decrease) in cash held</b>	<b>11 295</b>	<b>184 626</b>	<b>1 634,6%</b>	<b>267 638</b>	<b>2 369,5%</b>	<b>452 264</b>	<b>4 004,1%</b>	<b>160 404</b>	<b>599,3%</b>	<b>66,9%</b>
Cash/cash equivalents at the year begin:	36 664	16 966	46,3%	201 612	549,9%	16 966	46,3%	90 277	91,2%	123,3%
Cash/cash equivalents at the year end:	47 959	201 612	420,4%	469 250	978,4%	469 250	978,4%	250 713	316,4%	87,2%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 494	37,9%	2 707	12,1%	1 945	8,7%	9 234	41,3%	22 370	28,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 619	10,6%	3 219	7,4%	2 308	5,3%	33 285	76,6%	43 431	55,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	765	7,6%	528	5,2%	381	3,8%	8 426	83,4%	10 101	12,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	37,4%	0	,5%	0	,1%	31	61,9%	50	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 316)	(128,7%)	(51)	(2,0%)	522	20,3%	5 421	210,4%	2 577	3,3%	-	-	-	-
<b>Total By Income Source</b>	<b>10 570</b>	<b>13,5%</b>	<b>6 404</b>	<b>8,2%</b>	<b>5 157</b>	<b>6,6%</b>	<b>56 397</b>	<b>71,8%</b>	<b>78 529</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 702	16,2%	1 961	11,8%	1 516	9,1%	10 463	62,9%	16 642	21,2%	-	-	-	-
Commercial	5 757	44,3%	1 983	15,3%	406	3,1%	4 837	37,3%	12 983	16,5%	-	-	-	-
Households	2 158	6,8%	1 746	5,5%	2 668	8,4%	25 156	79,3%	31 728	40,4%	-	-	-	-
Other	(46)	(3%)	714	4,2%	567	3,3%	15 942	92,8%	17 177	21,9%	-	-	-	-
<b>Total By Customer Group</b>	<b>10 570</b>	<b>13,5%</b>	<b>6 404</b>	<b>8,2%</b>	<b>5 157</b>	<b>6,6%</b>	<b>56 397</b>	<b>71,8%</b>	<b>78 529</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	(285)	12 439,0%	263	(12 339,0%)	-	-	-	-	(2)	(2%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	462	63,0%	567	77,4%	32	4,4%	(329)	(44,8%)	733	58,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	518	100,0%	518	41,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>196</b>	<b>15,7%</b>	<b>831</b>	<b>66,5%</b>	<b>32</b>	<b>2,6%</b>	<b>189</b>	<b>15,2%</b>	<b>1 249</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Ms Nxolo Ntaba	033 413 9101
Chief Financial Officer	Mr Mtsheni 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	712 053	270 824	38,0%	228 317	32,1%	499 141	70,1%	206 826	66,4%	10,4%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	85 969	20 030	23,3%	27 081	31,5%	47 111	54,8%	11 602	32,4%	133,4%
Service charges - Waste Water Management	15 320	4 101	26,8%	6 033	39,4%	10 134	66,1%	2 597	32,5%	132,3%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	43	140	322,0%	143	328,0%	283	650,1%	-	3,5%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 350	13 973	38,4%	14 546	40,0%	28 519	78,5%	16 333	81,2%	(10,9%)
Interest earned from Current and Non Current Assets	11 377	2 199	19,3%	1 106	9,7%	3 305	29,1%	1 027	32,5%	7,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	596	108	18,1%	84	14,0%	191	32,1%	131	54,9%	(36,3%)
Licence and permits	-	-	-	4	-	4	-	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	137	-	-	-	-	-	-	-	3,1%	-
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	562 271	230 275	41,0%	179 319	31,9%	409 594	72,8%	175 136	73,9%	2,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	656 222	147 136	22,4%	193 270	29,5%	340 407	51,9%	189 435	46,3%	2,0%
Employer related costs	295 253	71 667	24,3%	85 175	28,8%	156 842	53,1%	101 463	49,9%	(16,1%)
Remuneration of councillors	8 281	1 828	22,1%	1 813	21,9%	3 640	44,0%	1 764	56,4%	2,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	52 796	6 065	11,5%	10 083	19,1%	16 149	30,6%	5 666	31,4%	78,0%
Debt impairment	52 414	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	86 276	15 699	18,2%	15 667	18,2%	31 366	36,4%	20 018	47,0%	(21,7%)
Interest	-	51	-	160	-	211	-	97	-	65,3%
Contracted services	93 347	34 293	36,7%	49 284	52,8%	83 577	89,5%	36 590	61,5%	34,7%
Transfers and subsidies	10 000	2 000	20,0%	2 500	25,0%	4 500	45,0%	1 200	17,0%	108,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	57 854	15 533	26,8%	28 587	49,4%	44 121	76,3%	22 637	67,7%	26,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	55 831	123 688	-	35 046	-	158 734	-	17 390	-	-
Transfers and subsidies - capital (monetary allocations)	315 123	38 114	12,1%	143 128	45,4%	181 243	57,5%	44 512	33,5%	221,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	370 954	161 802	-	178 175	-	339 977	-	61 903	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	370 954	161 802	-	178 175	-	339 977	-	61 903	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	370 954	161 802	-	178 175	-	339 977	-	61 903	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	370 954	161 802	-	178 175	-	339 977	-	61 903	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	244 964	34 749	14,2%	111 372	45,5%	146 121	59,6%	50 806	32,6%	119,2%
National Government	238 787	34 733	14,5%	110 511	46,3%	145 244	60,8%	72 281	36,0%	52,9%
Provincial Government	-	-	-	-	-	-	-	0	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	238 787	34 733	14,5%	110 511	46,3%	145 244	60,8%	72 281	36,0%	52,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 178	16	,3%	861	13,9%	877	14,2%	(21 474)	3,1%	(104,0%)
<b>Capital Expenditure Functional</b>	244 964	34 749	14,2%	111 372	45,5%	146 121	59,6%	50 806	32,6%	119,2%
<b>Municipal governance and administration</b>	1 065	16	1,5%	843	79,2%	859	80,7%	93	23,4%	805,1%
Executive and Council	810	-	-	744	91,9%	744	91,9%	-	-	(100,0%)
Finance and administration	255	16	6,3%	99	38,7%	115	45,0%	93	16,4%	6,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	200	-	-	17	8,7%	17	8,7%	138	405,4%	(87,3%)
Community and Social Services	200	-	-	17	8,7%	17	8,7%	138	405,4%	(87,3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	87	-	-	-	-	-	-	-	8,1%	-
Planning and Development	87	-	-	-	-	-	-	-	8,1%	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	243 812	34 733	14,3%	110 511	45,4%	145 244	59,6%	50 575	32,6%	118,5%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	231 643	34 733	15,0%	74 049	32,0%	108 782	47,0%	51 646	34,0%	43,4%
Waste Water Management	11 970	-	-	36 463	304,6%	36 463	304,6%	(1 071)	9,7%	(3 505,9%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	959 457	750 532	78,2%	502 768	52,4%	1 253 300	130,6%	9 052 323	136,1%	(94,4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	69 883	5 418	7,8%	1 327	1,9%	6 745	9,7%	94 002	(8,9%)	(98,6%)

Other revenue	803	248	30,8%	231	28,7%	478	59,6%	131	41,6%	75,7%
Transfers and Subsidies - Operational	562 271	679 465	120,8%	472 799	84,1%	1 152 264	204,9%	8 802 801	193,6%	(94,6%)
Transfers and Subsidies - Capital	315 123	49 000	15,5%	12 738	4,0%	61 738	19,6%	138 012	44,1%	(90,8%)
Interest	11 377	16 401	144,2%	15 672	137,8%	32 074	281,9%	17 377	292,1%	(9,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(499 114)</b>	<b>105 271</b>	<b>(21,1%)</b>	<b>(8 215)</b>	<b>1,6%</b>	<b>97 056</b>	<b>(19,4%)</b>	<b>285 677</b>	<b>(17,2%)</b>	<b>(102,9%)</b>
Suppliers and employees	(489 114)	105 271	(21,5%)	(8 215)	1,7%	97 056	(19,8%)	285 677	(17,8%)	(102,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 000)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>460 342</b>	<b>855 803</b>	<b>185,9%</b>	<b>494 553</b>	<b>107,4%</b>	<b>1 350 355</b>	<b>293,3%</b>	<b>9 338 001</b>	<b>390,4%</b>	<b>(94,7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(281 619)</b>							<b>(7)</b>		<b>(100,0%)</b>
Capital assets	(281 619)	-	-	-	-	-	-	(7)	-	(100,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(281 619)</b>							<b>(7)</b>		<b>(100,0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>178 723</b>	<b>855 803</b>	<b>478,8%</b>	<b>494 553</b>	<b>276,7%</b>	<b>1 350 355</b>	<b>755,6%</b>	<b>9 337 994</b>	<b>24 598,7%</b>	<b>(94,7%)</b>
Cash/cash equivalents at the year begin:	23 701	-	-	855 803	3 610,8%	-	-	(7 989 176)	115,4%	(110,7%)
Cash/cash equivalents at the year end:	202 424	855 803	422,8%	1 350 355	667,1%	1 350 355	667,1%	1 300 982	2 192,9%	3,8%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	12 507	3,3%	11 329	3,0%	8 121	2,2%	343 917	91,5%	375 874	51,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 755	3,3%	2 363	2,8%	1 442	1,7%	77 033	92,2%	83 593	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	2,3%	-	-	34	2,3%	1 434	95,4%	1 502	2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 144	2,2%	4 790	2,0%	4 740	2,0%	219 659	93,7%	234 333	32,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 160)	(3,6%)	1 500	4,6%	(407)	(1,3%)	32 632	100,2%	32 565	4,5%	-	-	-	-
<b>Total By Income Source</b>	<b>19 279</b>	<b>2,6%</b>	<b>19 982</b>	<b>2,7%</b>	<b>13 930</b>	<b>1,9%</b>	<b>674 674</b>	<b>92,7%</b>	<b>727 867</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 752	4,5%	3 113	5,1%	3 322	5,4%	51 921	85,0%	61 108	8,4%	-	-	-	-
Commercial	2 566	3,5%	2 065	2,9%	1 183	1,6%	66 598	92,0%	72 411	9,9%	-	-	-	-
Households	13 134	2,3%	12 379	2,2%	8 885	1,6%	537 106	94,0%	571 504	78,5%	-	-	-	-
Other	826	3,6%	2 426	10,6%	541	2,4%	19 050	83,4%	22 843	3,1%	-	-	-	-
<b>Total By Customer Group</b>	<b>19 279</b>	<b>2,6%</b>	<b>19 982</b>	<b>2,7%</b>	<b>13 930</b>	<b>1,9%</b>	<b>674 674</b>	<b>92,7%</b>	<b>727 867</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	305	4,9%	-	-	(316)	(5,0%)	6 287	100,2%	6 276	2,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 613	4,7%	7 347	2,5%	1 819	,6%	269 707	92,2%	292 485	97,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>13 918</b>	<b>4,7%</b>	<b>7 347</b>	<b>2,5%</b>	<b>1 503</b>	<b>,5%</b>	<b>275 994</b>	<b>92,4%</b>	<b>298 761</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Mtungisi Yusumuzi Ntanzu	034 219 1512
Chief Financial Officer	Mr Sikhumbuzo Mbuyazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NEWCASTLE (KZN252)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>2 705 642</b>	<b>791 762</b>	<b>29,3%</b>	<b>731 880</b>	<b>27,1%</b>	<b>1 523 642</b>	<b>56,3%</b>	<b>706 974</b>	<b>60,4%</b>	<b>3,5%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 015 627	283 021	27,9%	241 247	23,8%	524 268	51,6%	219 699	56,1%	9,8%
Service charges - Water	252 276	60 967	24,2%	62 626	24,8%	123 613	49,0%	59 750	49,9%	6,6%
Service charges - Waste Water Management	164 016	37 708	23,0%	37 888	23,1%	75 596	46,1%	35 682	50,4%	6,2%
Service charges - Waste Management	119 286	30 367	25,5%	30 381	25,5%	60 749	50,9%	27 949	49,2%	8,7%
Sale of Goods and Rendering of Services	5 237	1 931	36,9%	1 947	37,2%	3 878	74,0%	2 480	27,7%	(21,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 695	907	24,6%	853	23,1%	1 761	47,7%	714	160,6%	19,5%
Interest earned from Current and Non Current Assets	5 927	2 019	34,1%	2 055	34,7%	4 074	68,7%	1 211	40,3%	69,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 342	3 151	25,5%	3 375	27,3%	6 526	52,9%	2 578	46,2%	30,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 436	689	48,0%	107	7,4%	796	55,4%	235	28,1%	(54,5%)
<b>Non-Exchange Revenue</b>										
Property rates	455 840	115 945	25,4%	116 512	25,6%	232 457	51,0%	107 276	57,2%	8,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 057	994	12,3%	1 919	23,8%	2 912	36,1%	1 242	28,6%	54,4%
Licences or permits	38	15	40,1%	6	15,4%	21	55,5%	7	30,3%	(16,1%)
Transfer and subsidies - Operational	652 424	250 421	38,4%	228 818	35,1%	479 238	73,5%	247 862	77,2%	(7,7%)
Interest	3 336	1 294	38,8%	1 500	45,0%	2 794	83,7%	1 291	80,5%	16,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	2 057	-	2 038	-	4 094	-	-	-	(100,0%)
Gains on disposal of Assets	6 102	256	4,2%	609	10,0%	865	14,2%	(4)	(2,5%)	(15 673,4%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>2 849 756</b>	<b>658 817</b>	<b>23,1%</b>	<b>782 135</b>	<b>27,4%</b>	<b>1 440 952</b>	<b>50,6%</b>	<b>709 691</b>	<b>51,6%</b>	<b>10,2%</b>
Employee related costs	773 264	190 744	24,7%	196 022	25,3%	386 766	50,0%	187 323	48,9%	4,6%
Remuneration of councillors	31 207	7 472	23,9%	15 277	49,0%	22 749	72,9%	8 549	56,9%	78,7%
Bulk purchases - electricity	784 460	176 442	22,5%	184 121	23,5%	360 563	46,0%	160 553	48,7%	14,7%
Inventory consumed	183 946	60 876	33,1%	62 165	33,8%	123 041	66,9%	58 758	81,4%	5,8%
Debt impairment	212 471	-	-	-	-	-	-	4 444	2,2%	(100,0%)
Depreciation and amortisation	396 826	101 051	25,5%	111 230	28,0%	212 282	53,5%	118 251	61,2%	(5,9%)
Interest	25 915	5 406	20,9%	5 406	20,9%	10 811	41,7%	6 324	43,0%	(14,5%)
Contracted services	186 523	59 614	32,0%	134 017	71,9%	193 631	103,8%	90 180	82,8%	48,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	25 316	27,0%	27 415	29,3%	52 731	56,3%	5 226	19,3%	424,6%
Operational costs	161 485	31 897	19,8%	46 437	28,8%	78 333	48,5%	70 083	73,8%	(33,7%)
Losses on disposal of Assets	0	-	-	44	14 828,0%	44	14 828,0%	-	-	(100,0%)
Other Losses	-	-	-	0	-	0	-	-	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>(144 114)</b>	<b>132 945</b>	<b>-</b>	<b>(50 255)</b>	<b>-</b>	<b>82 690</b>	<b>-</b>	<b>(2 717)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	232 168	24 983	10,8%	52 070	22,4%	77 053	33,2%	39 596	33,0%	31,5%
Transfers and subsidies - capital (in-kind)	-	-	-	52	-	52	-	-	-	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>88 054</b>	<b>157 929</b>	<b>-</b>	<b>1 867</b>	<b>-</b>	<b>159 796</b>	<b>-</b>	<b>36 879</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>88 054</b>	<b>157 929</b>	<b>-</b>	<b>1 867</b>	<b>-</b>	<b>159 796</b>	<b>-</b>	<b>36 879</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>88 054</b>	<b>157 929</b>	<b>-</b>	<b>1 867</b>	<b>-</b>	<b>159 796</b>	<b>-</b>	<b>36 879</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>88 054</b>	<b>157 929</b>	<b>-</b>	<b>1 867</b>	<b>-</b>	<b>159 796</b>	<b>-</b>	<b>36 879</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>235 558</b>	<b>24 896</b>	<b>10,6%</b>	<b>48 054</b>	<b>20,4%</b>	<b>72 950</b>	<b>31,0%</b>	<b>41 148</b>	<b>31,3%</b>	<b>16,8%</b>
National Government	231 380	24 575	10,6%	46 372	20,0%	70 947	30,7%	37 690	32,8%	23,0%
Provincial Government	788	186	23,6%	72	9,1%	257	32,7%	426	4,9%	(83,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>232 168</b>	<b>24 761</b>	<b>10,7%</b>	<b>46 444</b>	<b>20,0%</b>	<b>71 204</b>	<b>30,7%</b>	<b>38 116</b>	<b>30,9%</b>	<b>21,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 390	135	4,0%	1 610	47,5%	1 746	51,5%	3 032	35,9%	(46,9%)
<b>Capital Expenditure Functional</b>	<b>235 558</b>	<b>24 896</b>	<b>10,6%</b>	<b>48 054</b>	<b>20,4%</b>	<b>72 950</b>	<b>31,0%</b>	<b>41 148</b>	<b>31,3%</b>	<b>16,8%</b>
<b>Municipal governance and administration</b>	<b>3 900</b>	<b>321</b>	<b>9,2%</b>	<b>922</b>	<b>26,3%</b>	<b>1 243</b>	<b>35,5%</b>	<b>1 987</b>	<b>75,3%</b>	<b>(53,6%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 500	321	9,2%	922	26,3%	1 243	35,5%	1 987	75,3%	(53,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>18 802</b>	<b>1 820</b>	<b>9,7%</b>	<b>3 237</b>	<b>17,2%</b>	<b>5 058</b>	<b>26,9%</b>	<b>4 135</b>	<b>31,7%</b>	<b>(21,7%)</b>
Community and Social Services	378	-	-	142	37,6%	142	37,6%	188	47,7%	(24,4%)
Sport And Recreation	18 424	1 820	9,9%	3 095	16,8%	4 916	26,7%	3 605	30,2%	(14,1%)
Public Safety	-	-	-	-	-	-	-	74	-	(100,0%)
Housing	-	-	-	-	-	-	-	268	53,7%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>73 444</b>	<b>10 895</b>	<b>14,8%</b>	<b>24 734</b>	<b>33,7%</b>	<b>35 629</b>	<b>48,5%</b>	<b>26 095</b>	<b>48,9%</b>	<b>(5,2%)</b>
Planning and Development	250	74	29,8%	28	11,2%	102	41,0%	55	181,9%	(48,7%)
Road Transport	73 194	10 821	14,8%	24 706	33,8%	35 527	48,5%	26 040	48,8%	(5,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>139 812</b>	<b>11 859</b>	<b>8,5%</b>	<b>19 161</b>	<b>13,7%</b>	<b>31 020</b>	<b>22,2%</b>	<b>8 041</b>	<b>19,0%</b>	<b>138,3%</b>
Energy sources	41 300	-	-	8 745	21,2%	8 745	21,2%	2 180	9,2%	301,2%
Water Management	65 790	11 859	18,0%	10 203	15,5%	22 062	33,5%	5 442	26,7%	87,5%
Waste Water Management	32 722	-	-	180	5%	180	5%	419	4,8%	(57,1%)
Waste Management	-	-	-	33	-	33	-	-	-	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>890</b>	<b>20,7%</b>	<b>(100,0%)</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>2 805 732</b>	<b>1 489 490</b>	<b>53,1%</b>	<b>1 171 426</b>	<b>41,8%</b>	<b>2 660 916</b>	<b>94,8%</b>	<b>1 379 262</b>	<b>117,6%</b>	<b>(15,1%)</b>
Property rates	391 927	91 100	23,2%	93 161	23,8%	184 261	47,0%	344 801	177,6%	(73,0%)
Service charges	1 304 866	343 820	26,3%	345 994	26,5%	689 814	52,9%	602 056	95,7%	(42,5%)

Other revenue	229 420	611 132	266.4%	399 603	174.2%	1 010 735	440.6%	92 955	695.4%	329.9%
Transfers and Subsidies - Operational	641 924	374 350	58.3%	255 559	39.8%	629 909	98.1%	302 060	93.5%	(15.4%)
Transfers and Subsidies - Capital	231 668	65 876	28.4%	76 288	32.9%	142 164	61.4%	36 741	84.2%	107.6%
Interest	5 927	3 211	54.2%	822	13.9%	4 033	68.0%	648	43.0%	26.7%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 396 418)</b>	<b>(863 311)</b>	<b>36.0%</b>	<b>(787 132)</b>	<b>32.8%</b>	<b>(1 650 443)</b>	<b>68.9%</b>	<b>(733 745)</b>	<b>84.0%</b>	<b>7.3%</b>
Suppliers and employees	(2 370 504)	(852 100)	35.9%	(776 321)	32.7%	(1 628 421)	68.7%	(717 014)	83.6%	8.3%
Finance charges	(25 915)	(11 211)	43.3%	(10 811)	41.7%	(22 022)	85.0%	(16 731)	110.7%	(35.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>409 313</b>	<b>626 179</b>	<b>153.0%</b>	<b>384 294</b>	<b>93.9%</b>	<b>1 010 473</b>	<b>246.9%</b>	<b>645 518</b>	<b>255.9%</b>	<b>(40.5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>20 000</b>	<b>5 702</b>	<b>28.5%</b>	<b>712</b>	<b>3.6%</b>	<b>6 414</b>	<b>32.1%</b>	<b>10</b>	<b>,1%</b>	<b>6 841,1%</b>
Proceeds on disposal of PPE	20 000	5 702	28.5%	712	3.6%	6 414	32.1%	10	,1%	6 841,1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(235 558)</b>	<b>(40 026)</b>	<b>17.0%</b>	<b>(51 054)</b>	<b>21.7%</b>	<b>(91 080)</b>	<b>38.7%</b>	<b>(42 743)</b>	<b>45.5%</b>	<b>19.4%</b>
Capital assets	(235 558)	(40 026)	17.0%	(51 054)	21.7%	(91 080)	38.7%	(42 743)	45.5%	19.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(215 558)</b>	<b>(34 324)</b>	<b>15.9%</b>	<b>(50 342)</b>	<b>23.4%</b>	<b>(84 666)</b>	<b>39.3%</b>	<b>(42 733)</b>	<b>48.3%</b>	<b>17.8%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(36 903)</b>	<b>(10 383)</b>	<b>28.1%</b>	<b>(20 078)</b>	<b>54.4%</b>	<b>(30 461)</b>	<b>82.5%</b>	<b>(14 177)</b>	<b>86.6%</b>	<b>41.6%</b>
Repayment of borrowing	(36 903)	(10 383)	28.1%	(20 078)	54.4%	(30 461)	82.5%	(14 177)	86.6%	41.6%
<b>Net Cash from/(used) Financing Activities</b>	<b>(36 903)</b>	<b>(10 383)</b>	<b>28.1%</b>	<b>(20 078)</b>	<b>54.4%</b>	<b>(30 461)</b>	<b>82.5%</b>	<b>(14 177)</b>	<b>86.6%</b>	<b>41.6%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>156 852</b>	<b>581 472</b>	<b>370.7%</b>	<b>313 874</b>	<b>200.1%</b>	<b>895 346</b>	<b>570.8%</b>	<b>588 608</b>	<b>394.2%</b>	<b>(46.7%)</b>
Cash/cash equivalents at the year begin:	224 440	84 522	37.7%	666 944	297.2%	84 522	37.7%	564 834	45.3%	18.1%
Cash/cash equivalents at the year end:	381 292	666 944	174.9%	980 818	257.2%	980 818	257.2%	1 153 442	328.0%	(15.0%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	25 275	3.2%	13 505	1.7%	14 088	1.8%	729 084	93.2%	781 952	32.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 536	58.3%	4 603	5.8%	2 249	2.8%	26 385	33.1%	79 773	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 563	8.6%	10 574	2.8%	9 709	2.6%	325 565	86.0%	378 411	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 849	1.9%	9 618	1.3%	9 222	1.3%	680 349	95.4%	713 038	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 881	3.4%	6 895	1.8%	6 832	1.8%	357 239	93.1%	383 847	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	639	6.9%	318	3.4%	444	4.8%	7 830	84.8%	9 230	4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 212	3.7%	852	2.6%	796	2.4%	29 979	91.3%	32 839	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 213)	356.3%	1 593	(29.6%)	179	(3.3%)	12 049	(223.5%)	(5 382)	(2%)	-	-	-	-
<b>Total By Income Source</b>	<b>113 742</b>	<b>4.8%</b>	<b>47 958</b>	<b>2.0%</b>	<b>43 518</b>	<b>1.8%</b>	<b>2 168 480</b>	<b>91.4%</b>	<b>2 373 698</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 239	5.5%	3 065	13.6%	1 147	5.1%	17 069	75.8%	22 520	9%	-	-	-	-
Commercial	40 454	23.8%	6 945	4.1%	4 984	2.9%	117 804	69.2%	170 187	7.2%	-	-	-	-
Households	72 048	3.3%	37 943	1.7%	37 382	1.7%	2 033 498	93.2%	2 180 871	91.9%	-	-	-	-
Other	1	.8%	5	4.1%	5	3.9%	109	91.1%	120	-	-	-	-	-
<b>Total By Customer Group</b>	<b>113 742</b>	<b>4.8%</b>	<b>47 958</b>	<b>2.0%</b>	<b>43 518</b>	<b>1.8%</b>	<b>2 168 480</b>	<b>91.4%</b>	<b>2 373 698</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	68 196	11.5%	74 158	12.5%	66 545	11.2%	386 282	64.9%	595 180	65.3%
Bulk Water	21 493	6.9%	21 471	6.9%	22 689	7.2%	247 627	79.0%	313 279	34.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	182	46.2%	-	-	-	-	212	53.8%	394	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	397	15.9%	-	-	-	-	2 095	84.1%	2 492	3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>90 267</b>	<b>9.9%</b>	<b>95 629</b>	<b>10.5%</b>	<b>89 233</b>	<b>9.8%</b>	<b>636 216</b>	<b>69.8%</b>	<b>911 345</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Zamokwabe Wesley Moneka	034 328 7750
Chief Financial Officer	Mrs Pearl Hlengwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: EMADLANGENI (KZN253)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	137 903	39 625	28,7%	36 276	26,3%	75 901	55,0%	35 829	55,5%	1,2%
<b>Exchange Revenue</b>										
Service charges - Electricity	20 941	5 731	27,4%	5 082	24,3%	10 813	51,6%	4 910	44,8%	3,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 656	702	26,4%	673	25,3%	1 375	51,8%	696	64,7%	(3,3%)
Sale of Goods and Rendering of Services	441	187	42,4%	125	28,4%	312	70,8%	105	53,7%	19,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 165	261	12,0%	308	14,2%	569	26,3%	452	21,6%	(31,7%)
Interest earned from Current and Non Current Assets	1 703	110	6,5%	133	7,8%	243	14,3%	431	92,8%	(69,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 515	379	25,0%	419	27,7%	798	52,7%	324	41,8%	29,3%
Licence and permits	2 377	503	21,2%	467	19,7%	971	40,8%	526	55,1%	(11,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	147	-	-	2	1,0%	2	1,0%	22	8,2%	(93,2%)
<b>Non-Exchange Revenue</b>										
Property rates	51 816	11 596	22,4%	11 431	22,1%	23 027	44,4%	11 131	46,8%	2,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	834	309	37,0%	103	12,4%	412	49,4%	216	35,0%	(52,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 502	17 614	37,9%	15 611	33,6%	33 224	71,4%	15 147	69,7%	3,1%
Interest	6 806	2 234	32,8%	1 923	28,2%	4 157	61,1%	1 868	90,7%	2,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	136 172	26 256	19,3%	36 700	27,0%	62 956	46,2%	35 495	54,8%	3,4%
Employee related costs	58 249	14 001	24,0%	16 260	27,9%	30 262	52,0%	15 121	54,3%	7,5%
Remuneration of councillors	4 817	1 180	24,5%	1 182	24,5%	2 362	49,0%	1 182	49,6%	-
Bulk purchases - electricity	25 907	5 965	23,0%	7 539	29,1%	13 504	52,1%	4 593	55,5%	64,2%
Inventory consumed	4 802	-	-	11	2%	11	2%	345	14,8%	(96,9%)
Debt impairment	4 574	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 233	-	-	3 229	35,0%	3 229	35,0%	2 088	44,8%	54,6%
Interest	-	77	-	682	-	759	-	-	-	(100,0%)
Contracted services	16 246	2 911	17,9%	4 082	25,1%	6 994	43,0%	6 419	81,6%	(36,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	182	-	-	-	-	-	-	-	-	-
Operational costs	12 162	2 121	17,4%	3 714	30,5%	5 835	48,0%	5 747	60,9%	(35,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	0	-	-	-	0	-	-	-	-
<b>Surplus/(Deficit)</b>	1 731	13 369	-	(423)	-	12 946	-	334	-	-
Transfers and subsidies - capital (monetary allocations)	28 929	12 046	41,6%	1 079	3,7%	13 125	45,4%	21 029	101,6%	(94,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	30 660	25 415	-	656	-	26 071	-	21 363	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	30 660	25 415	-	656	-	26 071	-	21 363	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	30 660	25 415	-	656	-	26 071	-	21 363	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	30 660	25 415	-	656	-	26 071	-	21 363	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	26 347	6 185	23,5%	8 074	30,6%	14 259	54,1%	16 173	150,0%	(50,1%)
National Government	25 156	6 161	24,5%	7 234	28,8%	13 395	53,2%	13 743	149,5%	(47,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	25 156	6 161	24,5%	7 234	28,8%	13 395	53,2%	13 743	149,5%	(47,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 191	24	2,1%	840	70,5%	864	72,5%	2 430	159,3%	(65,4%)
<b>Capital Expenditure Functional</b>	26 347	6 205	23,6%	8 130	30,9%	14 335	54,4%	16 173	150,0%	(49,7%)
<b>Municipal governance and administration</b>	209	44	21,0%	156	74,9%	200	95,9%	960	68,4%	(84,1%)
Executive and Council	-	-	-	-	-	-	-	76	63,1%	(100,0%)
Finance and administration	209	44	21,0%	156	74,9%	200	95,9%	904	63,1%	(82,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	417	-	-	-	-	-	-	18	19,8%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	417	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	18	100,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	15 039	4 549	30,2%	5 867	39,0%	10 416	69,3%	8 086	204,3%	(27,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	15 039	4 549	30,2%	5 867	39,0%	10 416	69,3%	8 086	204,3%	(27,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	10 682	1 612	15,1%	2 107	19,7%	3 719	34,8%	6 196	95,8%	(66,0%)
Energy sources	10 682	1 612	15,1%	2 107	19,7%	3 719	34,8%	6 196	95,8%	(66,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	893	-	(100,0%)

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	157 725	82 535	52,3%	50 104	31,8%	132 640	84,1%	78 483	50,1%	(36,2%)
Property rates	41 453	(4 039)	(9,7%)	(1 455)	(3,5%)	(5 494)	(13,3%)	464	(4,0%)	(413,3%)
Service charges	20 571	67 835	329,8%	47 412	230,5%	115 247	560,2%	80 310	579,5%	(41,0%)

Other revenue	18 568	23	.1%	17	-.1%	40	2%	38	(29.5%)	(55.2%)
Transfers and Subsidies - Operational	46 502	18 717	40.2%	4 130	8.9%	22 847	49.1%	(2 329)	(41.8%)	(277.3%)
Transfers and Subsidies - Capital	28 929	-	-	-	-	-	-	(0)	(11.4%)	(100.0%)
Interest	1 703	-	-	-	-	-	-	-	(28.1%)	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(129 725)</b>	<b>(34 153)</b>	<b>26.3%</b>	<b>(31 116)</b>	<b>24.0%</b>	<b>(65 269)</b>	<b>50.3%</b>	<b>(36 198)</b>	<b>54.3%</b>	<b>(14.0%)</b>
Suppliers and employees	(129 725)	(34 153)	26.3%	(31 116)	24.0%	(65 269)	50.3%	(36 198)	54.3%	(14.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>28 000</b>	<b>48 382</b>	<b>172.8%</b>	<b>18 989</b>	<b>67.8%</b>	<b>67 371</b>	<b>240.6%</b>	<b>42 285</b>	<b>33.6%</b>	<b>(55.1%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(30 299)</b>	<b>(12 653)</b>	<b>41.8%</b>	<b>(4 967)</b>	<b>16.4%</b>	<b>(17 620)</b>	<b>58.2%</b>	<b>(11 871)</b>	<b>45.2%</b>	<b>(58.2%)</b>
Capital assets	(30 299)	(12 653)	41.8%	(4 967)	16.4%	(17 620)	58.2%	(11 871)	45.2%	(58.2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(30 299)</b>	<b>(12 653)</b>	<b>41.8%</b>	<b>(4 967)</b>	<b>16.4%</b>	<b>(17 620)</b>	<b>58.2%</b>	<b>(11 871)</b>	<b>45.2%</b>	<b>(58.2%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	1	-	2	-	3	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	2	-	3	-	-	-	(100.0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(2 239)</b>	<b>35 730</b>	<b>(1 554.1%)</b>	<b>14 024</b>	<b>(610.0%)</b>	<b>49 754</b>	<b>(2 164.1%)</b>	<b>30 414</b>	<b>147.5%</b>	<b>(53.9%)</b>
Cash/cash equivalents at the year begin:	3 682	4 426	120.2%	40 254	1 093.4%	4 426	120.2%	(26 556)	99.3%	(251.6%)
Cash/cash equivalents at the year end:	1 383	40 254	2 911.4%	54 275	3 925.5%	54 275	3 925.5%	3 247	17.7%	1 571.7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 142	13.0%	671	7.7%	593	6.7%	6 371	72.7%	8 767	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 727	6.1%	2 977	4.8%	2 174	3.5%	52 585	85.6%	61 463	54.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	194	4.2%	135	2.9%	118	2.5%	4 209	90.4%	4 656	4.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	101	6.5%	59	3.8%	42	2.7%	1 337	86.9%	1 538	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 126	3.2%	248	.7%	1 051	3.0%	32 746	93.1%	35 171	31.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	755	167.1%	62	13.7%	-	-	(365)	(80.7%)	452	4%	-	-	-	-
<b>Total By Income Source</b>	<b>7 044</b>	<b>6.3%</b>	<b>4 152</b>	<b>3.7%</b>	<b>3 968</b>	<b>3.5%</b>	<b>96 883</b>	<b>86.5%</b>	<b>112 047</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 954	8.1%	2 251	6.2%	1 646	4.5%	29 567	81.2%	36 418	32.5%	-	-	-	-
Commercial	705	16.1%	212	4.8%	198	4.5%	3 270	74.6%	4 385	3.9%	-	-	-	-
Households	973	4.4%	559	2.5%	648	2.9%	19 873	90.1%	22 053	19.7%	-	-	-	-
Other	2 412	4.9%	1 130	2.3%	1 476	3.0%	44 174	89.8%	49 192	43.9%	-	-	-	-
<b>Total By Customer Group</b>	<b>7 044</b>	<b>6.3%</b>	<b>4 152</b>	<b>3.7%</b>	<b>3 968</b>	<b>3.5%</b>	<b>96 883</b>	<b>86.5%</b>	<b>112 047</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	3 333	15.4%	4 826	22.3%	(821)	(3.8%)	14 316	66.1%	21 654	76.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	849	41.2%	(49)	(2.4%)	448	21.7%	814	39.5%	2 061	7.2%
Auditor-General	(47)	(1.7%)	1 487	52.3%	(179)	(6.3%)	1 585	55.7%	2 845	10.0%
Other	(353)	(18.5%)	19	1.0%	1 692	88.6%	552	28.9%	1 910	6.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 782</b>	<b>13.3%</b>	<b>6 284</b>	<b>22.1%</b>	<b>1 140</b>	<b>4.0%</b>	<b>17 266</b>	<b>60.6%</b>	<b>28 471</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: DANNHAUSER (KZN254)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	182 301	65 968	36,2%	55 840	30,6%	121 808	66,8%	55 541	59,2%	,5%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 154	388	18,0%	387	18,0%	775	36,0%	(3 258)	37,2%	(111,9%)
Agency services	374	264	70,6%	264	70,6%	528	141,2%	108	16,4%	145,3%
Interest	200	250	124,9%	155	77,7%	405	202,6%	197	308,7%	(21,1%)
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 500	520	34,7%	458	30,5%	978	65,2%	821	117,9%	(44,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23	29	127,6%	10	42,2%	39	169,8%	6	44,5%	48,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100	-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>										
Property rates	46 713	12 373	26,5%	12 382	26,5%	24 754	53,0%	18 754	43,1%	(34,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	301	290	96,6%	214	71,3%	505	167,9%	(25)	(3,0%)	(964,7%)
Licences or permits	2 677	165	6,2%	166	6,2%	331	12,4%	(103)	(4,1%)	(261,6%)
Transfer and subsidies - Operational	128 259	51 144	39,9%	41 254	32,2%	92 399	72,0%	41 858	73,4%	(1,4%)
Interest	-	544	-	549	-	1 094	-	(2 820)	-	(119,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	2	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	155 685	28 069	18,0%	40 023	25,7%	68 092	43,7%	34 090	40,9%	17,4%
Employee related costs	33 625	7 629	22,7%	15 584	46,3%	23 212	69,0%	6 307	57,5%	147,1%
Remuneration of councillors	12 707	2 079	16,4%	2 031	16,0%	4 109	32,3%	-	16,6%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	250	27	10,6%	87	35,0%	114	45,6%	40	19,3%	116,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 000	3 891	11,1%	6 498	18,6%	10 390	29,7%	4 430	21,1%	46,7%
Interest	5 300	354	6,7%	357	6,7%	711	13,4%	455	37,8%	(21,5%)
Contracted services	39 072	7 810	20,0%	6 473	16,6%	14 284	36,6%	15 984	70,9%	(59,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	130	-	30	-	160	-	-	-	(100,0%)
Operational costs	29 731	6 149	20,7%	8 963	30,1%	15 112	50,8%	6 874	32,3%	30,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>26 616</b>	<b>37 899</b>	<b>-</b>	<b>15 816</b>	<b>-</b>	<b>53 715</b>	<b>-</b>	<b>21 452</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	37 345	6 711	18,0%	10 827	29,0%	17 538	47,0%	10 089	56,4%	7,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>63 961</b>	<b>44 609</b>	<b>-</b>	<b>26 644</b>	<b>-</b>	<b>71 253</b>	<b>-</b>	<b>31 541</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>63 961</b>	<b>44 609</b>	<b>-</b>	<b>26 644</b>	<b>-</b>	<b>71 253</b>	<b>-</b>	<b>31 541</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>63 961</b>	<b>44 609</b>	<b>-</b>	<b>26 644</b>	<b>-</b>	<b>71 253</b>	<b>-</b>	<b>31 541</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>63 961</b>	<b>44 609</b>	<b>-</b>	<b>26 644</b>	<b>-</b>	<b>71 253</b>	<b>-</b>	<b>31 541</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	77 395	3 937	5,1%	8 806	11,4%	12 744	16,5%	13 142	44,3%	(33,0%)
National Government	13 500	802	5,9%	3 500	25,9%	4 302	31,9%	12 146	48,7%	(71,2%)
Provincial Government	11 250	1 158	10,3%	4 388	39,0%	5 545	49,3%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	24 750	1 960	7,9%	7 888	31,9%	9 847	39,8%	12 146	48,7%	(35,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 645	1 978	3,8%	919	1,7%	2 896	5,5%	995	34,4%	(7,7%)
<b>Capital Expenditure Functional</b>	86 901	7 058	8,1%	10 164	11,7%	17 222	19,8%	13 444	37,7%	(24,4%)
<b>Municipal governance and administration</b>	4 435	588	13,3%	(6)	(,1%)	582	13,1%	54	7,1%	(110,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 435	588	13,3%	(6)	(,1%)	582	13,1%	54	7,1%	(110,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	78 650	6 216	7,9%	9 727	12,4%	15 942	20,3%	13 324	42,4%	(27,0%)
Planning and Development	78 650	6 216	7,9%	9 727	12,4%	15 942	20,3%	13 324	42,4%	(27,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	3 815	255	6,7%	443	11,6%	698	18,3%	66	1,9%	571,0%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 815	255	6,7%	443	11,6%	698	18,3%	66	1,9%	571,0%
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	284 836	10 418	3,7%	6 781	2,4%	17 199	6,0%	7 604	6,7%	(10,8%)
Property rates	46 713	7 063	15,1%	9 413	20,2%	16 476	35,3%	6 068	19,8%	55,1%
Service charges	2 154	100	4,6%	130	6,0%	230	10,7%	101	7,2%	28,9%

Other revenue	71 765	2 829	3,9%	(3 159)	(4,4%)	(330)	(,5%)	650	11,1%	(585,9%)
Transfers and Subsidies - Operational	126 859	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	37 345	-	-	-	-	-	-	-	-	-
Interest	-	425	-	398	-	823	-	785	106,5%	(49,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(59 273)</b>	<b>(7 429)</b>	<b>12,5%</b>	<b>(7 743)</b>	<b>13,1%</b>	<b>(15 172)</b>	<b>25,6%</b>	<b>(13 977)</b>	<b>26,3%</b>	<b>(44,6%)</b>
Suppliers and employees	(59 273)	(7 075)	11,9%	(7 014)	11,8%	(14 088)	23,8%	(12 561)	24,6%	(44,2%)
Finance charges	-	(354)	-	(729)	-	(1 084)	-	(1 416)	-	(48,5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>225 563</b>	<b>2 988</b>	<b>1,3%</b>	<b>(962)</b>	<b>(,4%)</b>	<b>2 027</b>	<b>,9%</b>	<b>(6 374)</b>	<b>(8,4%)</b>	<b>(84,9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets	-	(3 980)	-	(10 328)	-	(14 307)	-	(10 394)	-	(,6%)
<b>Net Cash from/(used) Investing Activities</b>	<b>-</b>	<b>(3 980)</b>	<b>-</b>	<b>(10 328)</b>	<b>-</b>	<b>(14 307)</b>	<b>-</b>	<b>(10 394)</b>	<b>-</b>	<b>(,6%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	(1 299)	-	(1 299)	-	(2 598)	-	(50,0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 299)</b>	<b>-</b>	<b>(1 299)</b>	<b>-</b>	<b>(2 598)</b>	<b>-</b>	<b>(50,0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>225 563</b>	<b>(991)</b>	<b>(,4%)</b>	<b>(12 588)</b>	<b>(5,6%)</b>	<b>(13 579)</b>	<b>(6,0%)</b>	<b>(19 365)</b>	<b>(20,1%)</b>	<b>(35,0%)</b>
Cash/cash equivalents at the year begin:	19 594	21 013	107,2%	19 648	100,3%	21 013	107,2%	10 635	248,6%	84,7%
Cash/cash equivalents at the year end:	245 157	19 648	8,0%	7 060	2,9%	7 060	2,9%	(8 730)	(5,9%)	(180,9%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 903	4,2%	3 545	3,9%	3 376	3,7%	81 016	88,2%	91 840	85,7%	(160)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	147	1,6%	140	1,5%	135	1,5%	8 629	95,3%	9 051	8,4%	(1)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	185	3,1%	184	3,1%	180	3,0%	5 450	90,8%	5 999	5,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	286	100,0%	286	3%	(1)	(,3%)	-	-
<b>Total By Income Source</b>	<b>4 236</b>	<b>4,0%</b>	<b>3 869</b>	<b>3,6%</b>	<b>3 691</b>	<b>3,4%</b>	<b>95 380</b>	<b>89,0%</b>	<b>107 176</b>	<b>100,0%</b>	<b>(162)</b>	<b>(,2%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 200	5,9%	2 131	5,7%	2 075	5,6%	30 661	82,7%	37 068	34,6%	(43)	(,1%)	-	-
Commercial	1 007	4,4%	763	3,3%	707	3,1%	20 344	89,1%	22 821	21,3%	(24)	(,1%)	-	-
Households	1 028	2,2%	975	2,1%	909	1,9%	44 375	93,8%	47 287	44,1%	(96)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>4 236</b>	<b>4,0%</b>	<b>3 869</b>	<b>3,6%</b>	<b>3 691</b>	<b>3,4%</b>	<b>95 380</b>	<b>89,0%</b>	<b>107 176</b>	<b>100,0%</b>	<b>(162)</b>	<b>(,2%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	488	5,9%	1 297	15,7%	156	1,9%	6 335	76,5%	8 276	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>488</b>	<b>5,9%</b>	<b>1 297</b>	<b>15,7%</b>	<b>156</b>	<b>1,9%</b>	<b>6 335</b>	<b>76,5%</b>	<b>8 276</b>	<b>100,0%</b>

#### 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>326 855</b>	<b>109 196</b>	<b>33,4%</b>	<b>89 946</b>	<b>27,5%</b>	<b>199 142</b>	<b>60,9%</b>	<b>86 453</b>	<b>57,2%</b>	<b>4,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	28 505	5 193	18,2%	8 388	29,4%	13 561	47,6%	6 659	30,5%	25,7%
Service charges - Waste Water Management	8 900	2 185	24,5%	3 060	34,4%	5 245	58,9%	2 440	31,6%	25,4%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	422	2	,5%	16	3,7%	18	4,2%	-	3,8%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 377	1 687	6,9%	2 064	8,5%	3 751	15,4%	1 346	16,9%	53,3%
Interest earned from Current and Non Current Assets	8 100	1 341	16,6%	1 876	23,2%	3 217	39,7%	1 685	50,5%	11,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 000	6	,2%	6	,2%	12	,4%	6	21,5%	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 142	595	52,1%	229	20,1%	824	72,2%	181	2,5%	26,4%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	13	-	13	-	26	-	26	-	(50,0%)
Transfer and subsidies - Operational	252 410	98 174	38,9%	74 054	29,3%	172 229	68,2%	74 109	68,7%	(,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	259	-	259	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>304 149</b>	<b>70 328</b>	<b>23,1%</b>	<b>103 704</b>	<b>34,1%</b>	<b>174 032</b>	<b>57,2%</b>	<b>94 462</b>	<b>63,9%</b>	<b>9,8%</b>
Employee related costs	135 832	39 337	29,0%	38 726	28,5%	78 063	57,5%	39 227	58,7%	(1,3%)
Remuneration of councillors	9 657	2 098	21,7%	2 630	27,2%	4 728	49,0%	2 737	40,6%	(3,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	20 000	2 117	10,6%	9 245	46,2%	11 361	56,8%	4 632	72,2%	99,6%
Debt impairment	8 678	-	-	3 616	41,7%	3 616	41,7%	-	(93,3%)	(100,0%)
Depreciation and amortisation	18 726	5 479	29,3%	5 479	29,3%	10 958	58,5%	5 210	54,2%	5,2%
Interest	-	1 205	-	958	-	2 163	-	437	550,0%	119,4%
Contracted services	63 679	12 575	19,7%	27 612	43,4%	40 187	63,1%	29 918	130,8%	(7,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	546	-	-	-	546	-	-	-	-
Operational costs	47 578	6 972	14,7%	15 438	32,4%	22 411	47,1%	12 302	54,1%	25,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>22 706</b>	<b>38 868</b>	<b>-</b>	<b>(13 758)</b>	<b>-</b>	<b>25 110</b>	<b>-</b>	<b>(8 009)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	145 873	24 696	16,9%	89 244	61,2%	113 939	78,1%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>168 579</b>	<b>63 564</b>	<b>-</b>	<b>75 485</b>	<b>-</b>	<b>139 049</b>	<b>-</b>	<b>(8 009)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>168 579</b>	<b>63 564</b>	<b>-</b>	<b>75 485</b>	<b>-</b>	<b>139 049</b>	<b>-</b>	<b>(8 009)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>168 579</b>	<b>63 564</b>	<b>-</b>	<b>75 485</b>	<b>-</b>	<b>139 049</b>	<b>-</b>	<b>(8 009)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>168 579</b>	<b>63 564</b>	<b>-</b>	<b>75 485</b>	<b>-</b>	<b>139 049</b>	<b>-</b>	<b>(8 009)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>126 846</b>	<b>39 213</b>	<b>30,9%</b>	<b>36 248</b>	<b>28,6%</b>	<b>75 461</b>	<b>59,5%</b>	<b>29 508</b>	<b>51,9%</b>	<b>22,8%</b>
National Government	126 846	39 213	30,9%	36 094	28,5%	75 307	59,4%	29 150	51,9%	23,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>126 846</b>	<b>39 213</b>	<b>30,9%</b>	<b>36 094</b>	<b>28,5%</b>	<b>75 307</b>	<b>59,4%</b>	<b>29 150</b>	<b>51,9%</b>	<b>23,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	154	-	154	-	359	48,5%	(57,0%)
<b>Capital Expenditure Functional</b>	<b>126 846</b>	<b>39 213</b>	<b>30,9%</b>	<b>36 248</b>	<b>28,6%</b>	<b>75 461</b>	<b>59,5%</b>	<b>29 508</b>	<b>51,9%</b>	<b>22,8%</b>
<b>Municipal governance and administration</b>										
Executive and Council	-	-	-	-	-	-	-	24	-	(100,0%)
Finance and administration	-	-	-	-	-	-	-	24	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>										
Community and Social Services	-	-	-	-	-	-	-	-	143,4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>3 070</b>	<b>1 950</b>	<b>63,5%</b>	<b>154</b>	<b>5,0%</b>	<b>2 104</b>	<b>68,5%</b>	<b>9 918</b>	<b>272,6%</b>	<b>(98,4%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 070	1 950	63,5%	154	5,0%	2 104	68,5%	9 918	272,6%	(98,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>123 776</b>	<b>37 263</b>	<b>30,1%</b>	<b>36 094</b>	<b>29,2%</b>	<b>73 358</b>	<b>59,3%</b>	<b>19 567</b>	<b>36,7%</b>	<b>84,5%</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	93 196	33 153	35,6%	31 705	34,0%	64 858	69,6%	19 435	46,0%	63,1%
Waste Water Management	30 580	4 110	13,4%	4 389	14,4%	8 499	27,8%	132	13,2%	3 228,2%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>467 257</b>	<b>82 999</b>	<b>17,8%</b>	<b>53 710</b>	<b>11,5%</b>	<b>136 708</b>	<b>29,3%</b>	<b>15 327</b>	<b>27,5%</b>	<b>250,4%</b>
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	31 120	17	,1%	22	,1%	39	,1%	55	,6%	(59,6%)

Other revenue	29 612	419	1,4%	264	0,9%	684	2,3%	214	2,5%	23,7%
Transfers and Subsidies - Operational	252 562	60 411	23,9%	49 475	19,6%	109 866	43,5%	12 002	30,8%	312,2%
Transfers and Subsidies - Capital	145 873	20 000	13,7%	-	-	20 000	13,7%	-	27,8%	-
Interest	8 100	2 151	26,6%	3 949	48,7%	6 099	75,3%	3 056	104,1%	29,2%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(290 598)</b>	<b>(40 266)</b>	<b>13,9%</b>	<b>(40 535)</b>	<b>13,9%</b>	<b>(80 800)</b>	<b>27,8%</b>	<b>(46 015)</b>	<b>(5,%)</b>	<b>(11,9%)</b>
Suppliers and employees	(290 598)	(40 266)	13,9%	(40 535)	13,9%	(80 800)	27,8%	(46 015)	(5,%)	(11,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>176 659</b>	<b>42 733</b>	<b>24,2%</b>	<b>13 175</b>	<b>7,5%</b>	<b>55 908</b>	<b>31,6%</b>	<b>(30 688)</b>	<b>62,4%</b>	<b>(142,9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(145 873)</b>									
Capital assets	(145 873)									
<b>Net Cash from/(used) Investing Activities</b>	<b>(145 873)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>30 786</b>	<b>42 733</b>	<b>138,8%</b>	<b>13 175</b>	<b>42,8%</b>	<b>55 908</b>	<b>181,6%</b>	<b>(30 688)</b>	<b>192,4%</b>	<b>(142,9%)</b>
Cash/cash equivalents at the year begin:	62 412	16 759	26,9%	122 450	196,2%	16 759	26,9%	213 051	(42,5%)	
Cash/cash equivalents at the year end:	93 198	122 450	131,4%	135 626	145,5%	135 626	145,5%	182 363	130,8%	(25,6%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 603	4,8%	2 594	4,8%	3 819	7,1%	44 723	83,2%	53 739	52,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	926	3,5%	920	3,5%	1 495	5,7%	23 009	87,3%	26 349	25,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	731	3,3%	721	3,2%	629	2,8%	20 142	90,6%	22 223	21,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	8%	(34)	11,3%	(34)	11,3%	(227)	76,5%	(296)	(3,3%)	-	-	-	-
<b>Total By Income Source</b>	<b>4 257</b>	<b>4,2%</b>	<b>4 200</b>	<b>4,1%</b>	<b>5 909</b>	<b>5,8%</b>	<b>87 647</b>	<b>85,9%</b>	<b>102 014</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	336	2,4%	334	2,3%	315	2,2%	13 268	93,1%	14 252	14,0%	-	-	-	-
Commercial	245	3,7%	212	3,2%	252	3,9%	5 845	89,2%	6 555	6,4%	-	-	-	-
Households	2 445	3,3%	2 452	3,4%	4 184	5,7%	63 922	87,6%	73 003	71,6%	-	-	-	-
Other	1 232	15,0%	1 202	14,7%	1 158	14,1%	4 612	56,2%	8 205	8,0%	-	-	-	-
<b>Total By Customer Group</b>	<b>4 257</b>	<b>4,2%</b>	<b>4 200</b>	<b>4,1%</b>	<b>5 909</b>	<b>5,8%</b>	<b>87 647</b>	<b>85,9%</b>	<b>102 014</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 172	4,0%	3 152	4,0%	5 026	6,3%	67 957	85,7%	79 307	53,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 679	21,8%	427	5,5%	280	3,6%	5 310	69,0%	7 696	5,2%
Auditor-General	1 870	49,1%	9	0,2%	1 848	48,5%	86	2,2%	3 813	2,6%
Other	10 868	18,8%	2 821	4,9%	2 185	3,8%	41 854	72,5%	57 728	38,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>17 590</b>	<b>11,8%</b>	<b>6 408</b>	<b>4,3%</b>	<b>9 339</b>	<b>6,3%</b>	<b>115 206</b>	<b>77,6%</b>	<b>148 544</b>	<b>100,0%</b>

#### 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>248 838</b>	<b>78 242</b>	<b>31,4%</b>	<b>46 201</b>	<b>18,6%</b>	<b>124 443</b>	<b>50,0%</b>	<b>55 550</b>	<b>58,9%</b>	<b>(16,8%)</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	64 621	12 233	18,9%	6 976	10,8%	19 210	29,7%	10 943	38,5%	(36,2%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	4 067	960	23,6%	640	15,7%	1 600	39,3%	780	43,4%	(17,9%)	
Sale of Goods and Rendering of Services	284	29	10,1%	13	4,5%	41	14,5%	15	13,3%	(15,7%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	6 828	1 427	20,9%	955	14,0%	2 382	34,9%	1 409	43,1%	(32,3%)	
Interest earned from Current and Non Current Assets	3 240	283	8,7%	108	3,3%	391	12,1%	170	18,6%	(36,3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 667	447	26,8%	305	18,3%	752	45,1%	(1 219)	54,8%	(125,0%)	
Licence and permits	804	55	6,9%	41	5,1%	96	11,9%	89	21,0%	(54,4%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	10 306	2 029	19,7%	19	2%	2 048	19,9%	51	2,0%	(61,9%)	
<b>Non-Exchange Revenue</b>											
Property rates	35 964	8 358	23,2%	4 123	11,5%	12 482	34,7%	4 620	73,3%	(10,7%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3 553	607	17,1%	164	4,6%	771	21,7%	620	28,0%	(73,6%)	
Licences or permits	1 367	243	17,8%	135	9,9%	378	27,6%	178	33,4%	(24,0%)	
Transfer and subsidies - Operational	112 000	50 333	44,9%	31 865	28,5%	82 198	73,4%	36 636	74,2%	(13,0%)	
Interest	4 138	1 238	29,9%	864	20,9%	2 102	50,8%	1 257	58,5%	(31,3%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	(7)	-	(7)	-	-	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>226 057</b>	<b>52 757</b>	<b>23,3%</b>	<b>44 025</b>	<b>19,5%</b>	<b>96 782</b>	<b>42,8%</b>	<b>44 159</b>	<b>39,5%</b>	<b>(-3%)</b>	
Employee related costs	89 224	22 163	24,8%	14 793	16,6%	36 956	41,4%	21 232	48,4%	(30,3%)	
Remuneration of councillors	9 283	2 141	23,1%	1 801	19,4%	3 942	42,5%	1 888	36,2%	(4,6%)	
Bulk purchases - electricity	50 716	16 253	32,0%	7 955	15,7%	24 208	47,7%	9 969	51,4%	(20,2%)	
Inventory consumed	-	-	-	-	-	-	-	-	-	-	
Debt impairment	4 411	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	20 506	-	-	7 134	34,8%	7 134	34,8%	-	-	(100,0%)	
Interest	1 562	121	7,7%	415	26,6%	536	34,3%	113	9,0%	268,2%	
Contracted services	29 091	9 075	31,2%	6 054	20,8%	15 129	52,0%	5 968	37,0%	1,5%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	4 282	926	21,6%	324	7,6%	1 250	29,2%	167	3,9%	93,9%	
Operational costs	16 981	2 079	12,2%	5 549	32,7%	7 627	44,9%	4 822	37,4%	15,1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>22 781</b>	<b>25 485</b>	<b>-</b>	<b>2 176</b>	<b>-</b>	<b>27 661</b>	<b>-</b>	<b>11 391</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	21 420	5 279	24,6%	3 884	18,1%	9 163	42,8%	7 739	69,9%	(49,8%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>44 201</b>	<b>30 764</b>	<b>-</b>	<b>6 060</b>	<b>-</b>	<b>36 824</b>	<b>-</b>	<b>19 130</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>44 201</b>	<b>30 764</b>	<b>-</b>	<b>6 060</b>	<b>-</b>	<b>36 824</b>	<b>-</b>	<b>19 130</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>44 201</b>	<b>30 764</b>	<b>-</b>	<b>6 060</b>	<b>-</b>	<b>36 824</b>	<b>-</b>	<b>19 130</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>44 201</b>	<b>30 764</b>	<b>-</b>	<b>6 060</b>	<b>-</b>	<b>36 824</b>	<b>-</b>	<b>19 130</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>18 143</b>	<b>4 324</b>	<b>23,8%</b>	<b>2 535</b>	<b>14,0%</b>	<b>6 859</b>	<b>37,8%</b>	<b>6 491</b>	<b>71,4%</b>	<b>(60,9%)</b>	
National Government	17 297	4 324	25,0%	3 287	19,0%	7 611	44,0%	6 491	75,2%	(49,4%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>17 297</b>	<b>4 324</b>	<b>25,0%</b>	<b>3 287</b>	<b>19,0%</b>	<b>7 611</b>	<b>44,0%</b>	<b>6 491</b>	<b>75,2%</b>	<b>(49,4%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	846	-	-	(752)	(88,8%)	(752)	(88,8%)	-	22,9%	(100,0%)	
<b>Capital Expenditure Functional</b>	<b>18 143</b>	<b>4 324</b>	<b>23,8%</b>	<b>2 535</b>	<b>14,0%</b>	<b>6 859</b>	<b>37,8%</b>	<b>6 491</b>	<b>71,4%</b>	<b>(60,9%)</b>	
<b>Municipal governance and administration</b>	<b>846</b>	<b>-</b>	<b>-</b>	<b>(752)</b>	<b>(88,8%)</b>	<b>(752)</b>	<b>(88,8%)</b>	<b>-</b>	<b>22,9%</b>	<b>(100,0%)</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	846	-	-	(752)	(88,8%)	(752)	(88,8%)	-	22,9%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>17 297</b>	<b>4 324</b>	<b>25,0%</b>	<b>3 287</b>	<b>19,0%</b>	<b>7 611</b>	<b>44,0%</b>	<b>5 197</b>	<b>81,9%</b>	<b>(36,7%)</b>	
Planning and Development	17 297	4 324	25,0%	3 287	19,0%	7 611	44,0%	5 197	81,9%	(36,7%)	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 295</b>	<b>59,2%</b>	<b>(100,0%)</b>	
Energy sources	-	-	-	-	-	-	-	1 295	59,2%	(100,0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Part 3: Cash Receipts and Payments**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>249 112</b>	<b>23 745</b>	<b>9,5%</b>	<b>203 805</b>	<b>81,8%</b>	<b>227 550</b>	<b>91,3%</b>	<b>22 013</b>	<b>39,4%</b>	<b>825,8%</b>	
Property rates	26 404	8 975	34,0%	17 241	65,3%	26 216	99,3%	7 355	32,1%	134,4%	
Service charges	58 185	8 241	14,2%	17 148	29,5%	25 389	43,6%	13 311	44,9%	28,8%	

Other revenue	30 080	3 863	12,8%	57 534	191,3%	61 397	204,1%	(1 319)	11,5%	(4 463,3%)
Transfers and Subsidies - Operational	112 395	2	-	81 056	72,1%	81 058	72,1%	-	41,7%	(100,0%)
Transfers and Subsidies - Capital	21 420	-	-	19 000	88,7%	19 000	88,7%	-	44,6%	(100,0%)
Interest	627	2 665	425,0%	11 826	1 886,1%	14 491	2 311,1%	2 666	139,3%	343,5%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(209 990)</b>	<b>(58 646)</b>	<b>27,9%</b>	<b>(63 275)</b>	<b>30,1%</b>	<b>(121 921)</b>	<b>58,1%</b>	<b>(51 653)</b>	<b>50,1%</b>	<b>22,5%</b>
Suppliers and employees	(209 990)	(58 646)	27,9%	(63 275)	30,1%	(121 921)	58,1%	(51 653)	50,1%	22,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>39 122</b>	<b>(34 901)</b>	<b>(89,2%)</b>	<b>140 530</b>	<b>359,2%</b>	<b>105 630</b>	<b>270,0%</b>	<b>(29 640)</b>	<b>(39,0%)</b>	<b>(574,1%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>9 123</b>									
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(20 864)</b>									
Capital assets	(20 864)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(11 742)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>27 380</b>	<b>(34 901)</b>	<b>(127,5%)</b>	<b>140 530</b>	<b>513,3%</b>	<b>105 630</b>	<b>385,8%</b>	<b>(29 640)</b>	<b>(150,8%)</b>	<b>(574,1%)</b>
Cash/cash equivalents at the year begin:	11 144	5 867	52,7%	(29 339)	(263,3%)	5 867	52,7%	20 280	(244,7%)	(244,7%)
Cash/cash equivalents at the year end:	38 524	(29 339)	(76,2%)	111 191	288,6%	111 191	288,6%	(9 415)	(29,1%)	(1 281,0%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 431	26,2%	1 631	9,6%	1 317	7,8%	9 545	56,4%	16 925	6,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 370	1,5%	1 006	1,1%	2 269	2,4%	88 111	95,0%	92 757	35,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	916	1,0%	884	1,0%	868	1,0%	86 661	97,0%	89 329	34,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	4,0%	9	3,4%	9	3,4%	240	89,1%	269	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	933	1,5%	910	1,5%	898	1,5%	57 936	95,5%	60 677	23,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	45,2%	(2)	191,6%	(0)	26,6%	2	(163,4%)	(1)	-	-	-	-	-
<b>Total By Income Source</b>	<b>7 661</b>	<b>2,9%</b>	<b>4 439</b>	<b>1,7%</b>	<b>5 362</b>	<b>2,1%</b>	<b>242 495</b>	<b>93,3%</b>	<b>259 957</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	696	1,4%	613	1,3%	1 375	2,8%	45 932	94,5%	48 617	18,7%	-	-	-	-
Commercial	2 621	5,8%	1 431	3,2%	839	1,8%	40 464	89,2%	45 354	17,4%	-	-	-	-
Households	1 806	1,2%	1 661	1,1%	1 677	1,2%	139 943	96,5%	145 087	55,8%	-	-	-	-
Other	2 538	12,1%	733	3,5%	1 471	7,0%	16 156	77,3%	20 899	8,0%	-	-	-	-
<b>Total By Customer Group</b>	<b>7 661</b>	<b>2,9%</b>	<b>4 439</b>	<b>1,7%</b>	<b>5 362</b>	<b>2,1%</b>	<b>242 495</b>	<b>93,3%</b>	<b>259 957</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	54	100,0%	54	3%
Bulk Water	-	-	-	-	-	-	449	100,0%	449	2,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 222	40,8%	-	-	-	-	1 776	69,2%	2 999	16,1%
Auditor-General	1 122	100,0%	-	-	-	-	-	-	1 122	6,0%
Other	4 547	32,5%	-	-	4 953	35,4%	4 507	32,2%	14 006	75,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>6 891</b>	<b>37,0%</b>			<b>4 953</b>	<b>26,6%</b>	<b>6 786</b>	<b>36,4%</b>	<b>18 629</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr VB Mbalha	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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>384 652</b>	<b>115 223</b>	<b>30,0%</b>	<b>112 947</b>	<b>29,4%</b>	<b>228 170</b>	<b>59,3%</b>	<b>104 899</b>	<b>64,6%</b>	<b>7,7%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	85 191	17 795	20,9%	19 511	22,9%	37 306	43,8%	17 156	63,0%	13,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 061	3 130	24,0%	3 130	24,0%	6 260	47,9%	3 002	52,1%	4,3%
Sale of Goods and Rendering of Services	545	202	37,1%	154	28,2%	356	65,3%	140	68,8%	9,6%
Agency services	1 340	398	29,7%	250	18,7%	648	48,4%	265	48,8%	(5,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 271	83	6,5%	51	4,0%	134	10,5%	1	1%	8 255,1%
Interest earned from Current and Non Current Assets	5 157	1 089	21,1%	482	9,3%	1 571	30,5%	1 082	54,1%	(55,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	773	83	10,7%	224	29,0%	307	39,7%	132	37,4%	68,1%
Licence and permits	1 858	424	22,8%	427	23,0%	850	45,8%	430	48,5%	(9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 053	551	6,1%	2 868	31,7%	3 420	37,8%	241	18,6%	1 092,4%
<b>Non-Exchange Revenue</b>										
Property rates	50 378	5 045	10,0%	15 119	30,0%	20 165	40,0%	14 081	38,9%	7,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 798	80	4,5%	41	2,3%	121	6,7%	237	30,0%	(82,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	213 157	86 175	40,4%	70 486	33,1%	156 661	73,5%	67 838	73,8%	3,9%
Interest	1 070	169	15,8%	203	19,0%	372	34,8%	296	58,5%	(31,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>380 390</b>	<b>93 469</b>	<b>24,6%</b>	<b>93 935</b>	<b>24,7%</b>	<b>187 404</b>	<b>49,3%</b>	<b>94 275</b>	<b>52,9%</b>	<b>(4,4%)</b>
Employee related costs	155 346	37 946	24,4%	37 957	24,4%	75 903	48,9%	34 815	48,6%	9,0%
Remuneration of councillors	11 902	2 933	24,6%	3 320	27,9%	6 253	52,5%	2 725	44,4%	21,8%
Bulk purchases - electricity	53 440	11 215	21,0%	9 264	17,3%	20 479	38,3%	13 132	51,0%	(29,5%)
Inventory consumed	25 142	13 231	52,6%	11 183	44,5%	24 414	97,1%	10 661	86,2%	4,9%
Debt impairment	6 117	1 529	25,0%	1 529	25,0%	3 059	50,0%	1 465	50,0%	4,4%
Depreciation and amortisation	27 005	6 500	24,1%	6 614	24,5%	13 114	48,6%	6 501	50,0%	1,7%
Interest	1 703	-	-	-	-	-	-	-	-	-
Contracted services	46 140	7 748	16,8%	15 997	34,7%	23 745	51,5%	10 850	48,2%	47,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	53 595	12 367	23,1%	8 072	15,1%	20 439	38,1%	14 127	67,5%	(42,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>4 262</b>	<b>21 754</b>	<b>-</b>	<b>19 012</b>	<b>-</b>	<b>40 766</b>	<b>-</b>	<b>10 624</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	52 612	13 172	25,0%	16 427	31,2%	29 599	56,3%	16 804	51,3%	(2,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>56 873</b>	<b>34 926</b>	<b>-</b>	<b>35 439</b>	<b>-</b>	<b>70 364</b>	<b>-</b>	<b>27 428</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>56 873</b>	<b>34 926</b>	<b>-</b>	<b>35 439</b>	<b>-</b>	<b>70 364</b>	<b>-</b>	<b>27 428</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>56 873</b>	<b>34 926</b>	<b>-</b>	<b>35 439</b>	<b>-</b>	<b>70 364</b>	<b>-</b>	<b>27 428</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>56 873</b>	<b>34 926</b>	<b>-</b>	<b>35 439</b>	<b>-</b>	<b>70 364</b>	<b>-</b>	<b>27 428</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>55 754</b>	<b>13 083</b>	<b>23,5%</b>	<b>18 878</b>	<b>33,9%</b>	<b>31 961</b>	<b>57,3%</b>	<b>20 756</b>	<b>58,3%</b>	<b>(9,0%)</b>
National Government	28 358	8 440	29,8%	5 826	20,5%	14 266	50,3%	8 763	37,5%	(33,5%)
Provincial Government	17 391	4 388	25,2%	9 725	55,9%	14 112	81,1%	4 037	65,5%	140,9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>45 749</b>	<b>12 827</b>	<b>28,0%</b>	<b>15 551</b>	<b>34,0%</b>	<b>28 378</b>	<b>62,0%</b>	<b>12 800</b>	<b>42,7%</b>	<b>21,5%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 004	255	2,6%	3 327	33,3%	3 582	35,8%	7 956	171,0%	(58,2%)
<b>Capital Expenditure Functional</b>	<b>55 754</b>	<b>13 083</b>	<b>23,5%</b>	<b>18 878</b>	<b>33,9%</b>	<b>31 961</b>	<b>57,3%</b>	<b>20 756</b>	<b>58,3%</b>	<b>(9,0%)</b>
<b>Municipal governance and administration</b>	<b>4 776</b>	<b>255</b>	<b>5,3%</b>	<b>3 346</b>	<b>70,1%</b>	<b>3 602</b>	<b>75,4%</b>	<b>587</b>	<b>22,7%</b>	<b>470,0%</b>
Executive and Council	150	-	-	-	-	-	-	-	-	-
Finance and administration	4 626	255	5,5%	3 346	72,3%	3 602	77,9%	587	22,7%	470,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>34 541</b>	<b>6 987</b>	<b>20,2%</b>	<b>13 143</b>	<b>38,1%</b>	<b>20 130</b>	<b>58,3%</b>	<b>9 095</b>	<b>51,0%</b>	<b>44,5%</b>
Community and Social Services	7 628	504	6,6%	344	4,5%	847	11,1%	365	8,1%	(6,0%)
Sport And Recreation	26 913	6 483	24,1%	12 800	47,6%	19 283	71,6%	8 730	71,5%	46,6%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>14 524</b>	<b>5 840</b>	<b>40,2%</b>	<b>2 388</b>	<b>16,4%</b>	<b>8 229</b>	<b>56,7%</b>	<b>3 741</b>	<b>28,4%</b>	<b>(36,2%)</b>
Planning and Development	1 304	-	-	233	17,9%	233	17,9%	3 673	201,7%	(93,7%)
Road Transport	13 219	5 840	44,2%	2 155	16,3%	7 996	60,5%	68	6,1%	3 055,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>1 913</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>7 332</b>	<b>611,6%</b>	<b>(100,0%)</b>
Energy sources	1 043	-	-	-	-	-	-	4 843	(100,0%)	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	870	-	-	0	-	0	-	2 489	143,2%	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>438 483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175 985</b>	<b>46,2%</b>	<b>(100,0%)</b>
Property rates	37 842	-	-	-	-	-	-	8 558	23,6%	(100,0%)
Service charges	99 936	-	-	-	-	-	-	29 365	56,6%	(100,0%)

Other revenue	29 778	-	-	-	-	-	-	15 319	62.5%	(100.0%)
Transfers and Subsidies - Operational	213 157	-	-	-	-	-	-	87 047	42.2%	(100.0%)
Transfers and Subsidies - Capital	52 612	-	-	-	-	-	-	33 973	59.1%	(100.0%)
Interest	5 157	-	-	-	-	-	-	1 724	37.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(346 874)</b>	<b>(112 034)</b>	<b>32.3%</b>	<b>(126 870)</b>	<b>36.6%</b>	<b>(238 903)</b>	<b>68.9%</b>	<b>(146 916)</b>	<b>67.9%</b>	<b>(13.6%)</b>
Suppliers and employees	(345 171)	(112 034)	32.5%	(126 870)	36.8%	(238 903)	69.2%	(146 916)	68.0%	(13.6%)
Finance charges	(1 703)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>91 609</b>	<b>(112 034)</b>	<b>(122.3%)</b>	<b>(126 870)</b>	<b>(138.5%)</b>	<b>(238 903)</b>	<b>(260.8%)</b>	<b>29 069</b>	<b>(47.9%)</b>	<b>(536.4%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>750</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(62 979)</b>	-	-	-	-	-	-	<b>(31 484)</b>	<b>50.2%</b>	<b>(100.0%)</b>
Capital assets	(62 979)	-	-	-	-	-	-	(31 484)	50.2%	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(62 229)</b>	-	-	-	-	-	-	<b>(31 484)</b>	<b>50.2%</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(986)</b>	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(986)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(986)</b>	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>28 393</b>	<b>(112 034)</b>	<b>(394.6%)</b>	<b>(126 870)</b>	<b>(446.8%)</b>	<b>(238 903)</b>	<b>(841.4%)</b>	<b>(2 415)</b>	<b>(853.1%)</b>	<b>5 154.3%</b>
Cash/cash equivalents at the year begin:	9 409	-	-	(92 091)	(976.7%)	-	-	(45 040)	-	104.5%
Cash/cash equivalents at the year end:	<b>37 802</b>	<b>(92 091)</b>	<b>(243.6%)</b>	<b>(218 961)</b>	<b>(579.2%)</b>	<b>(218 961)</b>	<b>(579.2%)</b>	<b>(46 750)</b>	<b>(419.1%)</b>	<b>368.4%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 025	54.7%	1 574	14.3%	277	2.5%	3 132	28.4%	11 007	3.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 957	3.8%	3 230	2.5%	2 655	2.1%	118 226	91.6%	129 068	38.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 141	1.2%	906	.9%	847	.9%	95 446	97.1%	98 340	29.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	3.2%	40	2.6%	26	1.7%	1 398	92.4%	1 513	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	84	.1%	81	.1%	76	.1%	86 396	99.7%	86 638	25.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 587	17.1%	430	4.6%	(109)	(1.2%)	7 357	79.4%	9 265	2.8%	-	-	-	-
<b>Total By Income Source</b>	<b>13 842</b>	<b>4.1%</b>	<b>6 261</b>	<b>1.9%</b>	<b>3 773</b>	<b>1.1%</b>	<b>311 954</b>	<b>92.9%</b>	<b>335 831</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	52	1.6%	51	1.5%	44	1.3%	3 180	95.6%	3 328	1.0%	-	-	-	-
Commercial	6 481	7.5%	3 401	3.9%	1 839	2.1%	75 040	86.5%	86 760	25.8%	-	-	-	-
Households	6 420	2.6%	2 476	1.0%	1 752	.7%	231 962	95.6%	242 610	72.2%	-	-	-	-
Other	889	28.4%	333	10.6%	138	4.4%	1 773	56.6%	3 134	.9%	-	-	-	-
<b>Total By Customer Group</b>	<b>13 842</b>	<b>4.1%</b>	<b>6 261</b>	<b>1.9%</b>	<b>3 773</b>	<b>1.1%</b>	<b>311 954</b>	<b>92.9%</b>	<b>335 831</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 275)	(123.8%)	(314)	(30.5%)	408	39.7%	2 210	214.7%	1 029	50.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 072)	(106.9%)	534	53.2%	(68)	(6.8%)	1 608	160.4%	1 003	49.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(2 346)</b>	<b>(115.5%)</b>	<b>220</b>	<b>10.8%</b>	<b>340</b>	<b>16.7%</b>	<b>3 818</b>	<b>187.9%</b>	<b>2 032</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mtorjani Bethuel Khali	034 413 1223
Chief Financial Officer	Mr Khulekani Wesley Grant Ngobo (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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 140 642</b>	<b>311 666</b>	<b>27,3%</b>	<b>262 016</b>	<b>23,0%</b>	<b>573 681</b>	<b>50,3%</b>	<b>162 416</b>	<b>53,8%</b>	<b>61,3%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	441 288	91 589	20,8%	76 956	17,4%	168 544	38,2%	80 622	62,2%	(4,5%)
Service charges - Water	59 112	12 735	21,5%	14 042	23,8%	26 777	45,3%	17 870	71,1%	(21,4%)
Service charges - Waste Water Management	28 744	15 288	53,2%	16 315	56,8%	31 602	109,9%	8 529	58,4%	91,3%
Service charges - Waste Management	38 869	6 218	16,0%	15 111	38,9%	21 328	54,9%	8 979	64,9%	68,3%
Sale of Goods and Rendering of Services	38 198	1 072	2,8%	119	0,3%	1 191	3,1%	801	64,8%	(85,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	32 913	7 339	22,3%	7 879	23,9%	15 218	46,2%	6 461	-	22,0%
Interest earned from Current and Non Current Assets	3 795	616	16,2%	765	20,2%	1 382	36,4%	877	63,3%	(12,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	919	205	22,3%	283	30,8%	487	53,1%	230	292,5%	23,0%
Licence and permits	7 204	1 562	21,7%	1 319	18,3%	2 881	40,0%	774	45,2%	70,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	107	-	502	-	609	-	61	-	723,1%
<b>Non-Exchange Revenue</b>										
Property rates	167 999	39 761	23,7%	37 557	22,4%	77 318	46,0%	34 488	43,9%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 426	1 435	4,7%	495	1,6%	1 930	6,3%	375	39,1%	31,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	231 418	114 730	49,6%	81 820	35,4%	196 550	84,9%	2 349	41,8%	3 383,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59 747	19 009	31,8%	8 855	14,8%	27 864	46,6%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 166 198</b>	<b>268 971</b>	<b>23,1%</b>	<b>300 564</b>	<b>25,8%</b>	<b>569 536</b>	<b>48,8%</b>	<b>261 556</b>	<b>56,7%</b>	<b>14,9%</b>
Employee related costs	246 861	55 082	22,3%	67 557	27,4%	122 639	49,7%	61 231	54,8%	10,3%
Remuneration of councillors	20 652	4 755	23,0%	5 431	26,3%	10 186	49,3%	5 023	48,1%	8,1%
Bulk purchases - electricity	305 562	74 884	24,5%	73 631	24,1%	148 515	48,6%	71 202	52,0%	3,4%
Inventory consumed	77 523	26 546	34,2%	30 828	39,8%	57 374	74,0%	16 241	79,8%	89,8%
Debt impairment	105 016	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	146 948	37 567	25,6%	37 049	25,2%	74 615	50,8%	34 920	51,1%	6,1%
Interest	-	5 791	-	9 853	-	15 644	-	6 512	-	51,3%
Contracted services	170 977	47 420	27,7%	61 662	36,1%	109 082	63,8%	40 609	76,2%	51,8%
Transfers and subsidies	-	-	-	-	-	-	-	114	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	92 658	16 927	18,3%	14 553	15,7%	31 480	34,0%	25 704	72,6%	(43,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(25 556)</b>	<b>42 694</b>	<b>-</b>	<b>(38 549)</b>	<b>-</b>	<b>4 146</b>	<b>-</b>	<b>(99 140)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	70 392	10 120	14,4%	16 433	23,3%	26 553	37,7%	6 650	54,6%	147,1%
Transfers and subsidies - capital (in-kind)	-	0	-	0	-	0	-	0	-	300,0%
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>44 836</b>	<b>52 814</b>	<b>-</b>	<b>(22 115)</b>	<b>-</b>	<b>30 699</b>	<b>-</b>	<b>(92 490)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>44 836</b>	<b>52 814</b>	<b>-</b>	<b>(22 115)</b>	<b>-</b>	<b>30 699</b>	<b>-</b>	<b>(92 490)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>44 836</b>	<b>52 814</b>	<b>-</b>	<b>(22 115)</b>	<b>-</b>	<b>30 699</b>	<b>-</b>	<b>(92 490)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>44 836</b>	<b>52 814</b>	<b>-</b>	<b>(22 115)</b>	<b>-</b>	<b>30 699</b>	<b>-</b>	<b>(92 490)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>78 002</b>	<b>9 636</b>	<b>12,4%</b>	<b>27 477</b>	<b>35,2%</b>	<b>37 113</b>	<b>47,6%</b>	<b>10 551</b>	<b>49,9%</b>	<b>160,4%</b>
National Government	61 210	8 730	14,3%	20 341	33,2%	29 071	47,5%	9 199	53,9%	121,1%
Provincial Government	-	-	-	627	-	627	-	1 103	148,9%	(43,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>61 210</b>	<b>8 730</b>	<b>14,3%</b>	<b>20 969</b>	<b>34,3%</b>	<b>29 699</b>	<b>48,5%</b>	<b>10 302</b>	<b>55,9%</b>	<b>103,5%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 792	906	5,4%	6 509	38,8%	7 415	44,2%	249	5,7%	2 509,7%
<b>Capital Expenditure Functional</b>	<b>78 002</b>	<b>9 636</b>	<b>12,4%</b>	<b>27 477</b>	<b>35,2%</b>	<b>37 113</b>	<b>47,6%</b>	<b>10 838</b>	<b>52,3%</b>	<b>153,5%</b>
<b>Municipal governance and administration</b>	<b>4 713</b>	<b>77</b>	<b>1,6%</b>	<b>4 707</b>	<b>99,9%</b>	<b>4 784</b>	<b>101,5%</b>	<b>249</b>	<b>34,4%</b>	<b>1 787,4%</b>
Executive and Council	1 330	-	-	88	6,6%	88	6,6%	227	30,2%	(100,0%)
Finance and administration	3 383	77	2,3%	4 620	136,6%	4 696	138,8%	23	0,5%	1 935,9%
Internal audit	-	-	-	-	-	-	-	23	-	(100,0%)
<b>Community and Public Safety</b>	<b>12 132</b>	<b>5 977</b>	<b>49,3%</b>	<b>7 533</b>	<b>62,1%</b>	<b>13 511</b>	<b>111,4%</b>	<b>7 843</b>	<b>65,9%</b>	<b>(3,9%)</b>
Community and Social Services	12 132	5 148	42,4%	4 724	38,9%	9 872	81,4%	6 110	65,2%	(22,7%)
Sport And Recreation	-	829	-	2 810	-	3 639	-	1 733	70,8%	62,1%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>26 617</b>	<b>2 989</b>	<b>11,2%</b>	<b>13 318</b>	<b>50,0%</b>	<b>16 308</b>	<b>61,3%</b>	<b>1 686</b>	<b>51,0%</b>	<b>690,1%</b>
Planning and Development	-	-	-	-	-	-	-	1 103	148,9%	(100,0%)
Road Transport	26 617	2 989	11,2%	13 318	50,0%	16 308	61,3%	582	46,4%	2 186,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>34 540</b>	<b>593</b>	<b>1,7%</b>	<b>1 918</b>	<b>5,6%</b>	<b>2 511</b>	<b>7,3%</b>	<b>1 060</b>	<b>22,5%</b>	<b>80,9%</b>
Energy sources	28 478	593	2,1%	1 918	6,7%	2 511	8,8%	1 060	29,4%	80,9%
Water Management	2 512	-	-	-	-	-	-	-	-	-
Waste Water Management	3 550	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 115 087</b>	<b>298 371</b>	<b>26,8%</b>	<b>264 481</b>	<b>23,7%</b>	<b>562 851</b>	<b>50,5%</b>	<b>163 350</b>	<b>52,1%</b>	<b>61,9%</b>
Property rates	143 920	25 878	18,0%	26 026	18,1%	51 904	36,1%	30 083	31,7%	(13,5%)
Service charges	572 599	117 160	20,5%	129 237	22,6%	246 398	43,0%	106 883	62,3%	20,9%

Other revenue	57 691	6 688	11,6%	6 109	10,6%	12 797	22,2%	8 908	77,2%	(31,4%)
Transfers and Subsidies - Operational	266 691	94 441	35,4%	79 415	29,8%	173 856	65,2%	6 331	45,0%	1 154,3%
Transfers and Subsidies - Capital	70 392	54 023	76,7%	23 455	33,3%	77 478	110,1%	10 571	73,9%	121,9%
Interest	3 795	180	4,8%	238	6,3%	419	11,0%	574	28,7%	(58,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(944 444)</b>	<b>(259 260)</b>	<b>27,5%</b>	<b>(232 784)</b>	<b>24,6%</b>	<b>(492 044)</b>	<b>52,1%</b>	<b>(163 310)</b>	<b>51,0%</b>	<b>42,5%</b>
Suppliers and employees	(944 444)	(259 260)	27,5%	(232 784)	24,6%	(492 044)	52,1%	(163 310)	51,0%	42,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>170 642</b>	<b>39 111</b>	<b>22,9%</b>	<b>31 697</b>	<b>18,6%</b>	<b>70 807</b>	<b>41,5%</b>	<b>40</b>	<b>56,1%</b>	<b>79 368,3%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(78 002)</b>	<b>(16 056)</b>	<b>20,6%</b>	<b>(22 210)</b>	<b>28,5%</b>	<b>(38 266)</b>	<b>49,1%</b>	<b>(11 710)</b>	<b>61,5%</b>	<b>89,7%</b>
Capital assets	(78 002)	(16 056)	20,6%	(22 210)	28,5%	(38 266)	49,1%	(11 710)	61,5%	89,7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(78 002)</b>	<b>(16 056)</b>	<b>20,6%</b>	<b>(22 210)</b>	<b>28,5%</b>	<b>(38 266)</b>	<b>49,1%</b>	<b>(11 710)</b>	<b>61,5%</b>	<b>89,7%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>92 640</b>	<b>23 055</b>	<b>24,9%</b>	<b>9 487</b>	<b>10,2%</b>	<b>32 541</b>	<b>35,1%</b>	<b>(11 670)</b>	<b>53,7%</b>	<b>(181,3%)</b>
Cash/cash equivalents at the year begin:	18 177	26 791	147,4%	49 856	274,3%	26 791	147,4%	92 852	90,4%	(46,3%)
Cash/cash equivalents at the year end:	110 817	49 856	45,0%	59 343	53,6%	59 343	53,6%	81 182	59,0%	(26,9%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	8 425	8,3%	6 745	6,7%	4 039	4,0%	81 869	81,0%	101 079	16,0%	23	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 107	21,0%	11 399	11,3%	6 794	6,8%	61 210	60,9%	100 509	16,0%	10	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 187	7,0%	6 884	4,3%	5 917	3,7%	135 842	85,0%	159 830	25,4%	8	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 484	7,7%	4 602	5,4%	3 799	4,5%	69 571	82,4%	84 457	13,4%	22	-	-	-
Receivables from Exchange Transactions - Waste Management	4 233	6,2%	2 829	4,2%	2 809	4,1%	58 174	85,5%	68 046	10,8%	19	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 769	2,7%	2 693	2,7%	2 577	2,6%	92 776	92,0%	100 814	16,0%	4	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	94	6%	23	,1%	91	6%	15 107	98,6%	15 315	2,4%	587	3,8%	-	-
<b>Total By Income Source</b>	<b>54 300</b>	<b>8,6%</b>	<b>35 175</b>	<b>5,6%</b>	<b>26 027</b>	<b>4,1%</b>	<b>514 549</b>	<b>81,7%</b>	<b>630 051</b>	<b>100,0%</b>	<b>674</b>	<b>,1%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	10 816	7,3%	8 113	5,5%	6 866	4,7%	121 406	82,5%	147 200	23,4%	-	-	-	-
Commercial	22 228	22,2%	12 748	12,7%	5 976	6,0%	59 210	59,1%	100 162	15,9%	519	,5%	-	-
Households	21 255	5,6%	14 314	3,7%	13 185	3,4%	333 934	87,3%	382 688	60,7%	155	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>54 300</b>	<b>8,6%</b>	<b>35 175</b>	<b>5,6%</b>	<b>26 027</b>	<b>4,1%</b>	<b>514 549</b>	<b>81,7%</b>	<b>630 051</b>	<b>100,0%</b>	<b>674</b>	<b>,1%</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	29 115	9,6%	9 355	3,1%	29 878	9,8%	235 344	77,5%	303 691	88,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 214	76,5%	6 988	18,9%	-	-	1 690	4,6%	36 892	10,8%
Auditor-General	1 300	100,0%	-	-	-	-	-	-	1 300	4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>58 629</b>	<b>17,1%</b>	<b>16 342</b>	<b>4,8%</b>	<b>29 878</b>	<b>8,7%</b>	<b>237 034</b>	<b>69,3%</b>	<b>341 884</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Other revenue	2 158	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	215 762	(4 645)	(2,2%)	121 822	56,5%	117 177	54,3%	3 821	2,9%	3 088,2%	
Transfers and Subsidies - Capital	45 805	(15 876)	(34,7%)	91 876	200,6%	76 000	165,9%	14 769	70,0%	522,1%	
Interest	1 361	-	-	296	21,7%	296	21,7%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(200 875)</b>	<b>188 944</b>	<b>(94,1%)</b>	<b>(338 371)</b>	<b>168,4%</b>	<b>(149 427)</b>	<b>74,4%</b>	<b>(5 955)</b>	<b>2,9%</b>	<b>5 582,0%</b>	
Suppliers and employees	(199 470)	188 944	(94,7%)	(338 371)	169,6%	(149 427)	74,9%	(5 955)	3,0%	5 582,0%	
Finance charges	(988)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(418)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>99 779</b>	<b>168 423</b>	<b>168,8%</b>	<b>(124 492)</b>	<b>(124,8%)</b>	<b>43 931</b>	<b>44,0%</b>	<b>12 635</b>	<b>29,3%</b>	<b>(1 085,3%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(49 670)</b>										
Capital assets	(49 670)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(49 670)</b>										
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(2 542)</b>										
Repayment of borrowing	(2 542)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>(2 542)</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>47 567</b>	<b>168 423</b>	<b>354,1%</b>	<b>(124 492)</b>	<b>(261,7%)</b>	<b>43 931</b>	<b>92,4%</b>	<b>12 635</b>	<b>57,1%</b>	<b>(1 085,3%)</b>	
Cash/cash equivalents at the year begin:	385	3 877	1 006,9%	169 207	43 844,5%	3 877	1 006,9%	10 462	(75,0%)	1 517,3%	
Cash/cash equivalents at the year end:	<b>47 952</b>	<b>172 299</b>	<b>359,3%</b>	<b>44 715</b>	<b>93,3%</b>	<b>44 715</b>	<b>93,3%</b>	<b>23 095</b>	<b>46,2%</b>	<b>93,6%</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 108	6,2%	2 371	4,7%	2 296	4,6%	42 554	84,6%	50 328	58,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	274	1,5%	132	,7%	113	,6%	17 471	97,1%	17 991	20,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	11,0%	(23)	(16,8%)	3	2,5%	142	103,3%	138	2%	-	-	-	-
Interest on Arrear Debtor Accounts	137	,8%	138	,8%	136	,8%	17 109	97,7%	17 520	20,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(1)	100,0%	-	-	(1)	-	-	-	-	-
<b>Total By Income Source</b>	<b>3 534</b>	<b>4,1%</b>	<b>2 618</b>	<b>3,0%</b>	<b>2 548</b>	<b>3,0%</b>	<b>77 276</b>	<b>89,9%</b>	<b>85 976</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 315	6,1%	2 103	5,5%	2 100	5,5%	31 677	82,9%	38 195	44,4%	-	-	-	-
Commercial	962	3,8%	295	1,2%	242	1,0%	23 604	94,0%	25 104	29,2%	-	-	-	-
Households	235	1,0%	197	,9%	187	,8%	21 812	97,2%	22 431	26,1%	-	-	-	-
Other	22	9,0%	22	9,0%	20	7,9%	183	74,2%	247	3%	-	-	-	-
<b>Total By Customer Group</b>	<b>3 534</b>	<b>4,1%</b>	<b>2 618</b>	<b>3,0%</b>	<b>2 548</b>	<b>3,0%</b>	<b>77 276</b>	<b>89,9%</b>	<b>85 976</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(229)	(5,0%)	(197)	(4,3%)	139	3,0%	4 874	106,2%	4 588	25,3%
Auditor-General	-	-	-	-	0	-	(0)	-	-	-
Other	(554)	(4,1%)	(236)	(1,7%)	(158)	(1,2%)	14 516	107,0%	13 568	74,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(783)</b>	<b>(4,3%)</b>	<b>(433)</b>	<b>(2,4%)</b>	<b>(19)</b>	<b>(,1%)</b>	<b>19 391</b>	<b>106,8%</b>	<b>18 156</b>	<b>100,0%</b>

#### 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>508 183</b>	<b>161 704</b>	<b>31,8%</b>	<b>143 509</b>	<b>28,2%</b>	<b>305 213</b>	<b>60,1%</b>	<b>123 250</b>	<b>66,9%</b>	<b>16,4%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	110 480	25 395	23,0%	24 842	22,5%	50 237	45,5%	22 042	47,2%	12,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 114	2 806	23,2%	2 802	23,1%	5 608	46,3%	3 250	56,5%	(13,8%)
Sale of Goods and Rendering of Services	702	160	22,9%	133	19,0%	293	41,8%	268	71,9%	(50,4%)
Agency services	2 500	461	18,5%	437	17,5%	899	35,9%	408	32,7%	7,2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 025	19	1,9%	82	8,0%	101	9,9%	8	4%	878,1%
Interest earned from Current and Non Current Assets	2 192	634	28,9%	396	18,1%	1 029	47,0%	347	45,7%	14,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 205	18	0,8%	350	15,9%	368	16,7%	267	36,5%	31,2%
Licence and permits	355	45	12,7%	16	4,6%	61	17,3%	87	-	(81,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	189	18	9,3%	39	20,7%	57	30,1%	36	3%	8,8%
<b>Non-Exchange Revenue</b>										
Property rates	149 885	38 476	25,7%	39 004	26,0%	77 480	51,7%	19 726	84,4%	97,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	649	108,1%	335	55,8%	983	163,9%	130	21,0%	158,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	222 882	92 007	41,3%	73 988	33,2%	165 996	74,5%	75 831	74,0%	(2,4%)
Interest	3 254	1 015	31,2%	1 084	33,3%	2 099	64,5%	849	-	27,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>580 064</b>	<b>158 710</b>	<b>27,4%</b>	<b>108 828</b>	<b>18,8%</b>	<b>267 538</b>	<b>46,1%</b>	<b>126 993</b>	<b>56,0%</b>	<b>(14,3%)</b>
Employment related costs	190 207	45 730	24,0%	45 952	24,2%	91 682	48,2%	28 054	40,2%	63,8%
Remuneration of councillors	18 358	4 464	24,3%	6 336	34,5%	10 799	58,8%	3 552	44,3%	78,4%
Bulk purchases - electricity	170 966	54 283	31,8%	3 491	2,0%	57 774	33,8%	33 465	55,9%	(89,6%)
Inventory consumed	6 348	965	15,2%	1 178	18,5%	2 143	33,8%	685	61,4%	71,9%
Debt impairment	26 584	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	74 391	1 626	2,2%	10 522	14,1%	12 147	16,3%	9 401	36,1%	11,9%
Interest	-	5 609	-	(1 382)	-	4 228	-	3 244	445,1%	(142,6%)
Contracted services	45 979	26 516	57,7%	27 487	59,8%	54 004	117,5%	31 948	143,4%	(14,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 562	504	14,2%	417	11,7%	921	25,8%	-	(1,1%)	(100,0%)
Operational costs	43 669	19 013	43,5%	14 828	34,0%	33 841	77,5%	16 643	46,0%	(10,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(71 882)</b>	<b>2 994</b>	<b>-</b>	<b>34 681</b>	<b>-</b>	<b>37 675</b>	<b>-</b>	<b>(3 744)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	44 593	16 516	37,0%	20 289	45,5%	36 805	82,5%	7 725	85,0%	162,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(27 289)</b>	<b>19 510</b>	<b>-</b>	<b>54 970</b>	<b>-</b>	<b>74 480</b>	<b>-</b>	<b>3 982</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(27 289)</b>	<b>19 510</b>	<b>-</b>	<b>54 970</b>	<b>-</b>	<b>74 480</b>	<b>-</b>	<b>3 982</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(27 289)</b>	<b>19 510</b>	<b>-</b>	<b>54 970</b>	<b>-</b>	<b>74 480</b>	<b>-</b>	<b>3 982</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(27 289)</b>	<b>19 510</b>	<b>-</b>	<b>54 970</b>	<b>-</b>	<b>74 480</b>	<b>-</b>	<b>3 982</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>52 329</b>	<b>19 597</b>	<b>37,5%</b>	<b>20 174</b>	<b>38,6%</b>	<b>39 771</b>	<b>76,0%</b>	<b>5 588</b>	<b>80,0%</b>	<b>261,0%</b>
National Government	27 109	14 240	52,5%	13 422	49,5%	27 662	102,0%	3 367	63,1%	298,6%
Provincial Government	6 087	-	-	3 231	53,1%	3 231	53,1%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>33 196</b>	<b>14 240</b>	<b>42,9%</b>	<b>16 653</b>	<b>50,2%</b>	<b>30 893</b>	<b>93,1%</b>	<b>3 367</b>	<b>63,1%</b>	<b>394,6%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 133	5 357	28,0%	3 521	18,4%	8 878	46,4%	2 221	181,6%	58,5%
<b>Capital Expenditure Functional</b>	<b>52 329</b>	<b>19 597</b>	<b>37,5%</b>	<b>20 174</b>	<b>38,6%</b>	<b>39 771</b>	<b>76,0%</b>	<b>5 588</b>	<b>80,0%</b>	<b>261,0%</b>
<b>Municipal governance and administration</b>	<b>14 952</b>	<b>3 458</b>	<b>23,1%</b>	<b>2 158</b>	<b>14,4%</b>	<b>5 616</b>	<b>37,6%</b>	<b>754</b>	<b>49,9%</b>	<b>186,4%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 952	3 458	23,1%	2 158	14,4%	5 616	37,6%	754	49,9%	186,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>22 952</b>	<b>9 414</b>	<b>41,0%</b>	<b>15 812</b>	<b>68,9%</b>	<b>25 226</b>	<b>109,9%</b>	<b>3 160</b>	<b>67,6%</b>	<b>400,4%</b>
Community and Social Services	22 552	9 279	41,1%	12 581	55,8%	21 860	96,9%	-	63,5%	(100,0%)
Sport And Recreation	-	-	-	3 231	-	3 231	-	2 934	82,7%	10,1%
Public Safety	400	135	33,8%	-	-	135	33,8%	226	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>10 725</b>	<b>5 095</b>	<b>47,5%</b>	<b>994</b>	<b>9,3%</b>	<b>6 089</b>	<b>56,8%</b>	<b>433</b>	<b>30,6%</b>	<b>129,5%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 725	5 095	47,5%	994	9,3%	6 089	56,8%	433	30,6%	129,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>3 700</b>	<b>1 630</b>	<b>44,1%</b>	<b>1 210</b>	<b>32,7%</b>	<b>2 840</b>	<b>76,8%</b>	<b>1 242</b>	<b>288,0%</b>	<b>(2,6%)</b>
Energy sources	3 700	1 630	44,1%	1 210	32,7%	2 840	76,8%	1 242	288,0%	(2,6%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>575 164</b>	<b>(36 979)</b>	<b>(6,4%)</b>	<b>127 809</b>	<b>22,2%</b>	<b>90 830</b>	<b>15,8%</b>	<b>47 984</b>	<b>67,0%</b>	<b>166,4%</b>
Property rates	132 511	(23 025)	(17,4%)	4 612	3,5%	(18 413)	(13,9%)	(19 986)	12,1%	(123,1%)
Service charges	126 242	(17 400)	(13,8%)	5 440	4,3%	(11 960)	(9,5%)	(16 861)	(2,2%)	(132,3%)

Other revenue	46 943	(1 488)	(3,2%)	375	8%	(1 113)	(2,4%)	(1 322)	(5,9%)	(128,4%)
Transfers and Subsidies - Operational	222 682	13 990	6,3%	99 705	44,8%	113 695	51,1%	75 888	119,7%	31,4%
Transfers and Subsidies - Capital	44 593	(7 000)	(15,7%)	17 186	38,5%	10 186	22,8%	11 487	189,4%	49,6%
Interest	2 192	(2 056)	(93,8%)	491	22,4%	(1 565)	(71,4%)	(1 222)	-	(140,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(503 148)</b>	<b>8 525</b>	<b>(1,7%)</b>	<b>(60 720)</b>	<b>12,1%</b>	<b>(52 195)</b>	<b>10,4%</b>	<b>(28 182)</b>	<b>8,1%</b>	<b>115,5%</b>
Suppliers and employees	(503 148)	8 525	(1,7%)	(60 720)	12,1%	(52 195)	10,4%	(28 182)	8,1%	115,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>72 016</b>	<b>(28 454)</b>	<b>(39,5%)</b>	<b>67 089</b>	<b>93,2%</b>	<b>38 635</b>	<b>53,6%</b>	<b>19 802</b>	<b>623,8%</b>	<b>238,8%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(60 178)</b>									
Capital assets	(60 178)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(60 178)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>11 837</b>	<b>(28 454)</b>	<b>(240,4%)</b>	<b>67 089</b>	<b>566,8%</b>	<b>38 635</b>	<b>326,4%</b>	<b>19 802</b>	<b>(19 509,9%)</b>	<b>238,8%</b>
Cash/cash equivalents at the year begin:	4 872	4 195	86,1%	(24 271)	(498,2%)	4 195	86,1%	301 104		(108,1%)
Cash/cash equivalents at the year end:	16 709	(24 271)	(145,3%)	42 818	256,2%	42 818	256,2%	320 907	4 626,3%	(86,7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 723	19,3%	2 685	9,0%	1 924	6,5%	19 357	65,2%	29 691	9,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 213	5,3%	9 872	4,3%	10 063	4,4%	198 577	86,1%	230 724	77,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 037	7,5%	802	5,8%	569	4,1%	11 361	82,5%	13 769	4,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	10,8%	71	8,4%	66	7,7%	620	73,2%	848	3%	-	-	-	-
Interest on Arrear Debtor Accounts	454	1,9%	2 114	8,8%	415	1,7%	21 024	87,6%	24 006	8,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(5)	100,0%	(5)	-	-	-	-	-
<b>Total By Income Source</b>	<b>19 519</b>	<b>6,5%</b>	<b>15 544</b>	<b>5,2%</b>	<b>13 037</b>	<b>4,4%</b>	<b>250 935</b>	<b>83,9%</b>	<b>299 033</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	10 849	8,4%	8 540	6,6%	6 974	5,4%	102 792	79,6%	129 155	43,2%	-	-	-	-
Commercial	3 328	11,1%	1 498	5,0%	837	2,8%	24 196	81,0%	29 859	10,0%	-	-	-	-
Households	2 488	4,9%	2 431	4,8%	2 431	4,8%	42 960	85,4%	50 309	16,8%	-	-	-	-
Other	2 854	3,2%	3 074	3,4%	2 795	3,1%	80 987	90,3%	89 710	30,0%	-	-	-	-
<b>Total By Customer Group</b>	<b>19 519</b>	<b>6,5%</b>	<b>15 544</b>	<b>5,2%</b>	<b>13 037</b>	<b>4,4%</b>	<b>250 935</b>	<b>83,9%</b>	<b>299 033</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	(39 688)	(11,2%)	18 022	5,1%	16 076	4,5%	361 174	101,6%	355 584	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(39 688)</b>	<b>(11,2%)</b>	<b>18 022</b>	<b>5,1%</b>	<b>16 076</b>	<b>4,5%</b>	<b>361 174</b>	<b>101,6%</b>	<b>355 584</b>	<b>100,0%</b>

#### 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	815 238	322 756	39,6%	272 026	33,4%	594 782	73,0%	278 966	67,1%	(2,5%)
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	63 054	12 613	19,7%	12 369	19,3%	24 982	39,1%	15 637	44,4%	(20,9%)
Service charges - Waste Water Management	16 494	4 034	21,8%	4 375	23,7%	8 410	45,5%	4 543	51,7%	(3,7%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	800	340	42,4%	200	25,0%	540	67,5%	114	19,8%	75,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	858	159	18,6%	161	18,8%	320	37,3%	188	47,7%	(14,5%)
Interest earned from Current and Non Current Assets	8 000	1 134	14,2%	1 246	15,6%	2 380	29,7%	2 670	52,8%	(53,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	504	115	22,8%	127	25,3%	242	48,1%	123	49,2%	3,6%
Licence and permits	295	59	20,1%	35	12,0%	95	32,1%	101	81,8%	(65,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 344	23	1,7%	188	14,0%	211	15,7%	235	57,3%	(20,1%)
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	605	125	20,7%	23	3,7%	148	24,4%	143	23,1%	(84,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	720 384	304 152	42,2%	253 302	35,2%	557 454	77,4%	255 211	69,8%	(7,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	553 766	206 582	37,3%	236 113	42,6%	442 694	79,9%	270 156	57,2%	(12,6%)
Employee related costs	302 013	91 202	30,2%	87 715	29,0%	178 918	59,2%	83 054	53,4%	5,6%
Remuneration of councillors	11 640	2 564	22,0%	2 795	24,0%	5 359	46,0%	2 976	57,5%	(6,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 250	(3 157)	(30,8%)	(2 139)	(20,9%)	(5 296)	(51,7%)	4 893	21,1%	(143,7%)
Debt impairment	4 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	95 000	23 750	25,0%	35 825	37,7%	59 575	62,7%	36 032	61,4%	(6,6%)
Interest	7 575	2 720	35,9%	2 791	36,8%	5 511	72,8%	4 043	85,9%	(31,0%)
Contracted services	87 677	46 557	53,1%	51 551	58,8%	98 108	111,9%	81 524	51,5%	(36,8%)
Transfers and subsidies	-	-	-	2	-	2	-	47	5,5%	(94,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	35 611	42 944	120,6%	57 572	161,7%	100 516	282,3%	57 586	84,9%	-
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	261 472	116 174	-	35 913	-	152 087	-	8 810	-	-
Transfers and subsidies - capital (monetary allocations)	916 219	142 849	15,6%	253 036	27,6%	395 885	43,2%	175 479	72,5%	44,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	1 177 691	259 023	-	288 950	-	547 972	-	184 289	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	1 177 691	259 023	-	288 950	-	547 972	-	184 289	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	1 177 691	259 023	-	288 950	-	547 972	-	184 289	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	1 177 691	259 023	-	288 950	-	547 972	-	184 289	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	742 790	121 102	16,3%	209 505	28,2%	330 607	44,5%	197 721	82,8%	6,0%
National Government	742 790	121 102	16,3%	209 505	28,2%	330 607	44,5%	197 721	83,5%	6,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	742 790	121 102	16,3%	209 505	28,2%	330 607	44,5%	197 721	83,5%	6,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	1,2%	-
<b>Capital Expenditure Functional</b>	742 877	121 102	16,3%	209 505	28,2%	330 607	44,5%	197 721	82,8%	6,0%
<b>Municipal governance and administration</b>	-	-	-	-	-	-	-	-	1,2%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	1,2%	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	87	-	-	-	-	-	-	-	-	-
Community and Social Services	87	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	2 410	-	-	789	32,7%	789	32,7%	-	-	(100,0%)
Planning and Development	2 410	-	-	789	32,7%	789	32,7%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	740 380	121 102	16,4%	208 716	28,2%	329 818	44,5%	197 721	83,9%	5,6%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	740 380	121 102	16,4%	208 716	28,2%	329 818	44,5%	197 721	83,9%	5,6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	1 953 374	1 009 198	51,7%	1 145 254	58,6%	2 154 452	110,3%	684 529	114,5%	67,3%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	58 477	10 097	17,3%	11 466	19,6%	21 563	36,9%	9 676	30,1%	18,5%

Other revenue	249 778	248 029	99.3%	627 975	251.4%	876 005	350.7%	237 970	602.7%	163.9%
Transfers and Subsidies - Operational	720 384	313 182	43.5%	241 582	33.5%	554 763	77.0%	254 205	70.0%	(5.0%)
Transfers and Subsidies - Capital	916 219	436 700	47.7%	262 940	28.7%	699 640	76.4%	179 992	80.5%	46.1%
Interest	8 516	1 189	14.0%	1 292	15.2%	2 481	29.1%	2 687	50.3%	(51.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(578 653)</b>	<b>(503 277)</b>	<b>87.0%</b>	<b>(426 669)</b>	<b>73.7%</b>	<b>(929 946)</b>	<b>160.7%</b>	<b>(343 685)</b>	<b>100.0%</b>	<b>24.1%</b>
Suppliers and employees	(578 653)	(503 277)	87.0%	(426 669)	73.7%	(929 946)	160.7%	(343 685)	100.3%	24.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 374 721</b>	<b>505 921</b>	<b>36.8%</b>	<b>718 585</b>	<b>52.3%</b>	<b>1 224 506</b>	<b>89.1%</b>	<b>340 845</b>	<b>130.0%</b>	<b>110.8%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(854 309)</b>	<b>(121 102)</b>	<b>14.2%</b>	<b>(209 505)</b>	<b>24.5%</b>	<b>(330 607)</b>	<b>38.7%</b>	<b>(197 721)</b>	<b>82.8%</b>	<b>6.0%</b>
Capital assets	(854 309)	(121 102)	14.2%	(209 505)	24.5%	(330 607)	38.7%	(197 721)	82.8%	6.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(854 309)</b>	<b>(121 102)</b>	<b>14.2%</b>	<b>(209 505)</b>	<b>24.5%</b>	<b>(330 607)</b>	<b>38.7%</b>	<b>(197 721)</b>	<b>82.8%</b>	<b>6.0%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	(4)	-	1	-	(3)	-	2	(293.6%)	(46.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(4)	-	1	-	(3)	-	2	(293.6%)	(46.0%)
<b>Payments</b>	<b>(17 712)</b>	<b>(253)</b>	<b>1.4%</b>	<b>(8 746)</b>	<b>49.4%</b>	<b>(8 999)</b>	<b>50.8%</b>	<b>(9 132)</b>	<b>52.0%</b>	<b>(4.2%)</b>
Repayment of borrowing	(17 712)	(253)	1.4%	(8 746)	49.4%	(8 999)	50.8%	(9 132)	52.0%	(4.2%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(17 712)</b>	<b>(257)</b>	<b>1.5%</b>	<b>(8 745)</b>	<b>49.4%</b>	<b>(9 002)</b>	<b>50.8%</b>	<b>(9 130)</b>	<b>52.1%</b>	<b>(4.2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>502 700</b>	<b>384 561</b>	<b>76.5%</b>	<b>500 335</b>	<b>99.5%</b>	<b>884 897</b>	<b>176.0%</b>	<b>133 993</b>	<b>241.8%</b>	<b>273.4%</b>
Cash/cash equivalents at the year begin:	(11 176)	20 433	(182.8%)	407 664	(3 647.7%)	20 433	(182.8%)	465 225	29.6%	(12.4%)
Cash/cash equivalents at the year end:	491 525	407 664	82.9%	908 000	184.7%	908 000	184.7%	599 219	143.7%	51.5%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 538	2.0%	5 213	2.3%	3 564	1.6%	211 207	94.1%	224 522	77.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 496	2.6%	1 399	2.4%	1 054	1.8%	53 447	93.1%	57 396	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	3.8%	12	2.6%	12	2.6%	430	91.0%	473	2%	-	-	-	-
Interest on Arrear Debtor Accounts	57	2.7%	58	2.8%	57	2.8%	1 912	91.8%	2 083	7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	3%	9	2%	225	5.0%	4 265	94.5%	4 512	1.6%	-	-	-	-
<b>Total By Income Source</b>	<b>6 122</b>	<b>2.1%</b>	<b>6 691</b>	<b>2.3%</b>	<b>4 913</b>	<b>1.7%</b>	<b>271 260</b>	<b>93.9%</b>	<b>288 986</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 948	4.4%	2 964	6.8%	1 193	2.7%	37 730	86.1%	43 834	15.2%	-	-	-	-
Commercial	954	4.7%	596	2.9%	473	2.3%	18 228	90.0%	20 251	7.0%	-	-	-	-
Households	3 219	1.4%	3 131	1.4%	3 247	1.4%	215 303	95.7%	224 900	77.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>6 122</b>	<b>2.1%</b>	<b>6 691</b>	<b>2.3%</b>	<b>4 913</b>	<b>1.7%</b>	<b>271 260</b>	<b>93.9%</b>	<b>288 986</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	50	3%	-	-	-	-	14 700	99.7%	14 750	69.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	568	9.1%	-	-	3 496	55.7%	2 212	35.2%	6 276	29.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	108	100.0%	108	5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>618</b>	<b>2.9%</b>	<b>-</b>	<b>-</b>	<b>3 496</b>	<b>16.5%</b>	<b>17 020</b>	<b>80.5%</b>	<b>21 134</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Ronald Ntokozo Hongwa	035 874 5506
Chief Financial Officer	Ms Sthembele Mshai	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	308 505	115 650	37,5%	98 341	31,9%	213 992	69,4%	93 165	68,4%	5,6%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	42	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	491	117	23,9%	117	23,9%	235	47,9%	117	57,5%	-
Sale of Goods and Rendering of Services	12 457	1 126	9,0%	4 316	34,6%	5 442	43,7%	8	24,1%	52 478,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 957	3 213	24,8%	1 583	12,2%	4 796	37,0%	2 884	117,4%	(45,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	486	106	21,9%	90	18,5%	196	40,4%	91	48,0%	(1,5%)
Licence and permits	2 161	694	32,1%	713	33,0%	1 408	65,1%	608	49,7%	17,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	606	177	29,2%	252	41,6%	429	70,8%	651	258,0%	(61,3%)
<b>Non-Exchange Revenue</b>										
Property rates	27 842	6 674	24,0%	6 676	24,0%	13 350	47,9%	6 523	43,3%	2,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 546	65	4,2%	286	18,5%	351	22,7%	247	39,7%	16,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	249 958	103 478	41,4%	84 307	33,7%	187 785	75,1%	81 994	70,4%	2,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	(0)	-	(0)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	304 385	54 041	17,8%	61 918	20,3%	115 960	38,1%	57 091	41,2%	8,5%
Employee related costs	119 614	22 354	18,7%	26 027	21,8%	48 380	40,4%	25 272	45,4%	3,0%
Remuneration of councillors	17 363	3 833	22,1%	4 334	25,0%	8 166	47,0%	3 666	44,1%	18,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 262	259	11,5%	80	3,5%	339	15,0%	42	5,0%	90,8%
Debt impairment	9 460	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 268	4 811	17,6%	9 916	36,4%	14 727	54,0%	7 358	39,1%	34,8%
Interest	995	4	0,4%	213	21,4%	217	21,8%	1	0,2%	19 191,6%
Contracted services	65 422	9 245	14,1%	13 121	20,1%	22 365	34,2%	11 103	34,9%	18,2%
Transfers and subsidies	16 838	4 601	27,3%	2 211	13,1%	6 811	40,5%	1 346	31,7%	64,2%
Irrecoverable debts written off	-	-	-	145	-	145	-	36	12,2%	302,4%
Operational costs	45 162	8 936	19,8%	5 874	13,0%	14 809	32,8%	10 838	57,0%	(45,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	(2 570)	-	(100,0%)
<b>Surplus/(Deficit)</b>	4 120	61 609	-	36 423	-	98 032	-	36 074	-	-
Transfers and subsidies - capital (monetary allocations)	44 096	8 481	19,2%	3 687	8,4%	12 168	27,6%	17 507	76,1%	(78,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	48 216	70 090	-	40 110	-	110 200	-	53 581	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	48 216	70 090	-	40 110	-	110 200	-	53 581	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	48 216	70 090	-	40 110	-	110 200	-	53 581	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	48 216	70 090	-	40 110	-	110 200	-	53 581	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	39 593	5 898	14,9%	4 891	12,4%	10 790	27,3%	7 830	34,4%	(37,5%)
National Government	38 380	5 898	15,4%	4 417	11,5%	10 315	26,9%	6 512	38,0%	(32,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	38 380	5 898	15,4%	4 417	11,5%	10 315	26,9%	6 512	38,0%	(32,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 213	-	-	475	39,1%	475	39,1%	1 318	17,7%	(64,0%)
<b>Capital Expenditure Functional</b>	39 593	5 898	14,9%	4 891	12,4%	10 790	27,3%	7 830	34,4%	(37,5%)
<b>Municipal governance and administration</b>	474	-	-	-	-	-	-	921	28,2%	(100,0%)
Executive and Council	474	-	-	-	-	-	-	921	28,2%	(100,0%)
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	4 043	202	5,0%	202	5,0%	404	10,0%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 913	202	5,2%	202	5,2%	404	10,3%	-	-	(100,0%)
Public Safety	130	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	34 901	5 697	16,3%	4 215	12,1%	9 911	28,4%	6 512	36,9%	(35,3%)
Planning and Development	435	-	-	-	-	-	-	-	-	-
Road Transport	34 467	5 697	16,5%	4 215	12,2%	9 911	28,8%	6 512	36,9%	(35,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	174	-	-	475	273,1%	475	273,1%	397	15,8%	19,5%
Energy sources	-	-	-	76	-	76	-	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	399	-	399	-	-	-	(100,0%)
Waste Management	174	-	-	-	-	-	-	397	17,6%	(100,0%)
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	343 179	165 484	48,2%	132 454	38,6%	297 938	86,8%	119 001	79,9%	11,3%
Property rates	17 598	7 988	45,4%	2 778	15,8%	10 766	61,2%	6 386	35,9%	(56,5%)
Service charges	412	92	22,3%	166	40,4%	258	62,7%	141	98,9%	17,9%

Other revenue	18 158	122 641	675.4%	105 933	583.4%	228 573	1 258.8%	92 297	5 612.4%	14.8%
Transfers and Subsidies - Operational	249 958	2 484	1.0%	19 350	7.7%	21 834	8.7%	4 166	2.5%	364.5%
Transfers and Subsidies - Capital	44 096	29 413	66.7%	2 850	6.5%	32 263	73.2%	13 136	91.5%	(78.3%)
Interest	12 957	2 867	22.1%	1 377	10.6%	4 244	32.8%	2 875	117.2%	(52.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(272 810)</b>	<b>(69 916)</b>	<b>25.6%</b>	<b>(68 690)</b>	<b>25.2%</b>	<b>(138 606)</b>	<b>50.8%</b>	<b>(79 889)</b>	<b>69.3%</b>	<b>(14.0%)</b>
Suppliers and employees	(256 025)	(69 916)	27.3%	(68 690)	26.8%	(138 606)	54.1%	(79 889)	72.7%	(14.0%)
Finance charges	(5)	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 779)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>70 369</b>	<b>95 568</b>	<b>135.8%</b>	<b>63 764</b>	<b>90.6%</b>	<b>159 332</b>	<b>226.4%</b>	<b>39 112</b>	<b>113.2%</b>	<b>63.0%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(45 381)</b>	<b>(4 785)</b>	<b>10.5%</b>	<b>(3 687)</b>	<b>8.1%</b>	<b>(8 472)</b>	<b>18.7%</b>	<b>(13 649)</b>	<b>41.5%</b>	<b>(73.0%)</b>
Capital assets	(45 381)	(4 785)	10.5%	(3 687)	8.1%	(8 472)	18.7%	(13 649)	41.5%	(73.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(45 381)</b>	<b>(4 785)</b>	<b>10.5%</b>	<b>(3 687)</b>	<b>8.1%</b>	<b>(8 472)</b>	<b>18.7%</b>	<b>(13 649)</b>	<b>41.5%</b>	<b>(73.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>24 987</b>	<b>90 784</b>	<b>363.3%</b>	<b>60 077</b>	<b>240.4%</b>	<b>150 861</b>	<b>603.8%</b>	<b>25 463</b>	<b>216.6%</b>	<b>135.9%</b>
Cash/cash equivalents at the year begin:	203 497	15 191	7.5%	86 238	42.4%	15 191	7.5%	145 108	40.6%	(40.6%)
Cash/cash equivalents at the year end:	228 485	86 622	37.9%	258 618	113.2%	258 618	113.2%	170 572	68.9%	51.6%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 176	2.9%	1 984	2.7%	1 943	2.6%	68 280	91.8%	74 384	86.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	45	36.0%	13	10.4%	6	4.7%	61	48.9%	125	1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	3.2%	32	3.0%	30	2.8%	954	90.9%	1 050	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	188	1.8%	10 001	98.2%	10 189	11.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	154.1%	-	-	-	-	0	(54.1%)	(0)	-	-	-	-	-
<b>Total By Income Source</b>	<b>2 255</b>	<b>2.6%</b>	<b>2 029</b>	<b>2.4%</b>	<b>2 167</b>	<b>2.5%</b>	<b>79 296</b>	<b>92.5%</b>	<b>85 747</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 417	3.0%	1 416	3.0%	1 403	3.0%	42 448	90.9%	46 684	54.4%	-	-	-	-
Commercial	716	2.0%	504	1.4%	650	1.8%	34 731	94.9%	36 601	42.7%	-	-	-	-
Households	4	100.0%	-	-	-	-	-	-	4	-	-	-	-	-
Other	117	4.8%	110	4.5%	115	4.7%	2 116	86.1%	2 458	2.9%	-	-	-	-
<b>Total By Customer Group</b>	<b>2 255</b>	<b>2.6%</b>	<b>2 029</b>	<b>2.4%</b>	<b>2 167</b>	<b>2.5%</b>	<b>79 296</b>	<b>92.5%</b>	<b>85 747</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	(0)	100.0%	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	169	(28.9%)	51	(8.7%)	(645)	110.3%	(159)	27.2%	(585)	(36.4%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	73	3.3%	1 837	83.8%	160	7.3%	123	5.6%	2 193	136.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>242</b>	<b>15.1%</b>	<b>1 888</b>	<b>117.4%</b>	<b>(485)</b>	<b>(30.2%)</b>	<b>(37)</b>	<b>(2.3%)</b>	<b>1 608</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: JOZINI (KZN272)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>340 292</b>	<b>128 214</b>	<b>37,7%</b>	<b>100 862</b>	<b>29,6%</b>	<b>229 076</b>	<b>67,3%</b>	<b>80 279</b>	<b>61,1%</b>	<b>25,6%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 447	1 061	23,9%	1 083	24,4%	2 144	48,2%	1 072	42,5%	1,1%
Agency services	4 713	1 183	25,1%	55	1,2%	1 238	26,3%	102	4,4%	(46,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 861	756	40,6%	605	32,5%	1 361	73,2%	414	64,5%	46,3%
Interest earned from Current and Non Current Assets	1 770	990	55,9%	760	42,9%	1 750	98,9%	214	39,7%	255,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 783	941	24,9%	946	25,0%	1 887	49,9%	865	44,3%	9,4%
Licence and permits	1 200	158	13,2%	197	16,5%	356	29,7%	106	11,3%	85,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	574	208	36,2%	111	19,2%	319	55,5%	671	201,9%	(83,5%)
<b>Non-Exchange Revenue</b>										
Property rates	47 372	11 460	24,2%	11 500	24,3%	22 960	48,5%	11 094	52,5%	3,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	797	232	29,1%	225	28,2%	456	57,3%	218	40,1%	3,1%
Licences or permits	230	276	120,0%	308	134,0%	584	254,0%	233	32,4%	32,4%
Transfer and subsidies - Operational	271 405	110 061	40,6%	84 481	31,1%	194 542	71,7%	64 678	65,2%	30,6%
Interest	2 140	888	41,5%	590	27,6%	1 479	69,1%	613	49,2%	(3,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>326 146</b>	<b>83 619</b>	<b>25,6%</b>	<b>92 440</b>	<b>28,3%</b>	<b>176 059</b>	<b>54,0%</b>	<b>120 446</b>	<b>63,2%</b>	<b>(23,3%)</b>
Employee related costs	182 002	44 079	24,2%	44 309	24,3%	88 388	48,6%	45 482	55,9%	(2,6%)
Remuneration of councillors	22 686	4 846	21,4%	4 846	21,4%	9 693	42,7%	5 396	54,1%	(10,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	10	-	(100,0%)
Debt impairment	12 721	6 096	47,9%	190	1,5%	6 286	49,4%	11 282	392,7%	(98,3%)
Depreciation and amortisation	39 415	9 803	24,9%	9 972	25,3%	19 775	50,2%	10 218	64,7%	(2,4%)
Interest	-	221	-	-	-	221	-	-	-	-
Contracted services	24 706	4 415	17,9%	14 523	58,8%	18 938	76,7%	15 568	61,4%	(6,7%)
Transfers and subsidies	9 202	838	9,1%	1 538	16,7%	2 377	25,8%	13 691	89,9%	(88,8%)
Irrecoverable debts written off	4 337	8	0,2%	3 733	86,1%	3 740	86,2%	723	38,7%	416,1%
Operational costs	31 076	13 313	42,8%	13 329	42,9%	26 641	85,7%	18 076	64,4%	(26,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>14 145</b>	<b>44 595</b>	<b>-</b>	<b>8 422</b>	<b>-</b>	<b>53 017</b>	<b>-</b>	<b>(40 168)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	55 461	5 499	9,9%	21 097	38,0%	26 596	48,0%	7 454	35,7%	183,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>69 606</b>	<b>50 094</b>	<b>-</b>	<b>29 518</b>	<b>-</b>	<b>79 613</b>	<b>-</b>	<b>(32 714)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>69 606</b>	<b>50 094</b>	<b>-</b>	<b>29 518</b>	<b>-</b>	<b>79 613</b>	<b>-</b>	<b>(32 714)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>69 606</b>	<b>50 094</b>	<b>-</b>	<b>29 518</b>	<b>-</b>	<b>79 613</b>	<b>-</b>	<b>(32 714)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>69 606</b>	<b>50 094</b>	<b>-</b>	<b>29 518</b>	<b>-</b>	<b>79 613</b>	<b>-</b>	<b>(32 714)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>46 337</b>	<b>6 912</b>	<b>14,9%</b>	<b>16 479</b>	<b>35,6%</b>	<b>23 391</b>	<b>50,5%</b>	<b>164 023</b>	<b>73,2%</b>	<b>(90,0%)</b>
National Government	44 248	5 274	11,9%	15 814	35,7%	21 088	47,7%	62 600	77,6%	(74,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>44 248</b>	<b>5 274</b>	<b>11,9%</b>	<b>15 814</b>	<b>35,7%</b>	<b>21 088</b>	<b>47,7%</b>	<b>62 600</b>	<b>77,6%</b>	<b>(74,7%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 089	1 638	78,4%	665	31,8%	2 302	110,2%	101 423	66,9%	(99,3%)
<b>Capital Expenditure Functional</b>	<b>46 337</b>	<b>6 912</b>	<b>14,9%</b>	<b>16 479</b>	<b>35,6%</b>	<b>23 391</b>	<b>50,5%</b>	<b>285 855</b>	<b>72,6%</b>	<b>(94,2%)</b>
<b>Municipal governance and administration</b>	<b>2 089</b>	<b>106</b>	<b>5,1%</b>	<b>272</b>	<b>13,0%</b>	<b>378</b>	<b>18,1%</b>	<b>49 744</b>	<b>73,8%</b>	<b>(99,5%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 089	106	5,1%	272	13,0%	378	18,1%	35 523	73,8%	(98,1%)
Internal audit	-	-	-	-	-	-	-	14 221	-	-
<b>Community and Public Safety</b>	<b>19 726</b>	<b>5 206</b>	<b>26,4%</b>	<b>7 560</b>	<b>38,3%</b>	<b>12 766</b>	<b>64,7%</b>	<b>186 667</b>	<b>42,3%</b>	<b>(96,0%)</b>
Community and Social Services	16 439	1 559	9,5%	3 182	19,4%	4 741	28,8%	158 843	2,1%	(98,0%)
Sport And Recreation	3 287	3 647	110,9%	4 378	133,2%	8 025	244,1%	27 772	52,9%	(84,2%)
Public Safety	-	-	-	-	-	-	-	52	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>22 759</b>	<b>1 600</b>	<b>7,0%</b>	<b>8 647</b>	<b>38,0%</b>	<b>10 246</b>	<b>45,0%</b>	<b>48 911</b>	<b>85,3%</b>	<b>(82,3%)</b>
Planning and Development	1 174	-	-	501	42,7%	501	42,7%	16 671	30,8%	(97,0%)
Road Transport	21 585	1 600	7,4%	8 146	37,7%	9 745	45,1%	32 066	125,7%	(74,6%)
Environmental Protection	-	-	-	-	-	-	-	173	-	(100,0%)
<b>Trading Services</b>	<b>1 764</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>533</b>	<b>-</b>	<b>(100,0%)</b>
Energy sources	-	-	-	-	-	-	-	334	-	(100,0%)
Water Management	1 764	-	-	-	-	-	-	199	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>393 070</b>	<b>165 787</b>	<b>42,2%</b>	<b>227 352</b>	<b>57,8%</b>	<b>393 139</b>	<b>100,0%</b>	<b>1 038 490</b>	<b>164,1%</b>	<b>(78,1%)</b>
Property rates	37 235	-	-	-	-	-	-	56 753	103,3%	(100,0%)
Service charges	2 600	-	-	-	-	-	-	2 371	-	(100,0%)

Other revenue	24 499	36	.1%	51	.2%	87	.4%	15 399	21.4%	(99.7%)
Transfers and Subsidies - Operational	271 605	165 751	61.0%	227 292	83.7%	393 043	144.7%	872 902	219.0%	(74.0%)
Transfers and Subsidies - Capital	55 461	-	-	-	-	-	-	90 763	-	(100.0%)
Interest	1 770	1	-	9	.5%	9	.5%	302	-	(97.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(274 312)</b>	<b>(34 067)</b>	<b>12.4%</b>	<b>(58 548)</b>	<b>21.3%</b>	<b>(92 614)</b>	<b>33.8%</b>	<b>(832 368)</b>	<b>50.4%</b>	<b>(93.0%)</b>
Suppliers and employees	(273 159)	(34 067)	12.5%	(58 548)	21.4%	(92 614)	33.9%	(832 368)	50.5%	(93.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 152)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>118 758</b>	<b>131 720</b>	<b>110.9%</b>	<b>168 804</b>	<b>142.1%</b>	<b>300 525</b>	<b>253.1%</b>	<b>206 122</b>	<b>591.7%</b>	<b>(18.1%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(53 288)</b>									
Capital assets	(53 288)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(53 288)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>65 471</b>	<b>131 720</b>	<b>201.2%</b>	<b>168 804</b>	<b>257.8%</b>	<b>300 525</b>	<b>459.0%</b>	<b>206 122</b>	<b>3 043.7%</b>	<b>(18.1%)</b>
Cash/cash equivalents at the year begin:	1 768	1 098	62.1%	132 819	7 511.8%	1 098	62.1%	276 763		(52.0%)
Cash/cash equivalents at the year end:	<b>67 239</b>	<b>132 819</b>	<b>197.5%</b>	<b>301 623</b>	<b>448.6%</b>	<b>301 623</b>	<b>448.6%</b>	<b>482 885</b>	<b>933.1%</b>	<b>(37.5%)</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 930	3.7%	2 619	3.3%	3 550	4.5%	70 488	88.6%	79 588	52.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	414	2.1%	257	1.3%	258	1.3%	18 678	95.3%	19 607	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	260	9.3%	147	5.3%	150	5.4%	2 230	80.0%	2 788	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	606	100.0%	606	.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	408	.8%	390	.8%	685	1.4%	48 836	97.1%	50 319	32.9%	-	-	-	-
<b>Total By Income Source</b>	<b>4 012</b>	<b>2.6%</b>	<b>3 414</b>	<b>2.2%</b>	<b>4 643</b>	<b>3.0%</b>	<b>140 839</b>	<b>92.1%</b>	<b>152 908</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 323	2.5%	1 882	3.5%	2 150	4.0%	48 010	90.0%	53 365	34.9%	-	-	-	-
Commercial	1 498	6.3%	561	2.3%	1 518	6.3%	20 359	85.1%	23 935	15.7%	-	-	-	-
Households	573	.9%	546	.9%	537	.8%	61 709	97.4%	63 366	41.4%	-	-	-	-
Other	618	5.1%	425	3.5%	438	3.6%	10 760	87.9%	12 242	8.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>4 012</b>	<b>2.6%</b>	<b>3 414</b>	<b>2.2%</b>	<b>4 643</b>	<b>3.0%</b>	<b>140 839</b>	<b>92.1%</b>	<b>152 908</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	54	1.6%	402	11.7%	-	-	2 972	86.7%	3 427	31.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 529	20.5%	149	2.0%	-	-	5 790	77.5%	7 468	68.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 583</b>	<b>14.5%</b>	<b>550</b>	<b>5.1%</b>	<b>-</b>	<b>-</b>	<b>8 762</b>	<b>80.4%</b>	<b>10 895</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mrs Nonthandazo 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.



Other revenue	27 141	42	2%	(57)	(2%)	(16)	(.1%)	96	.4%	(159.9%)
Transfers and Subsidies - Operational	255 243	(331 052)	(129.7%)	25 688	10.1%	(305 365)	(119.6%)	-	-	(100.0%)
Transfers and Subsidies - Capital	40 328	-	-	-	-	-	-	-	-	-
Interest	2 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(299 269)</b>	<b>83 468</b>	<b>(27.9%)</b>	<b>(108 763)</b>	<b>36.3%</b>	<b>(25 295)</b>	<b>8.5%</b>	<b>35 480</b>	<b>(23.2%)</b>	<b>(406.6%)</b>
Suppliers and employees	(298 544)	83 468	(28.0%)	(108 763)	36.4%	(25 295)	8.5%	35 480	(23.2%)	(406.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(725)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>81 326</b>	<b>(247 543)</b>	<b>(304.4%)</b>	<b>(83 133)</b>	<b>(102.2%)</b>	<b>(330 676)</b>	<b>(406.6%)</b>	<b>35 575</b>	<b>62.7%</b>	<b>(333.7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(51 055)</b>			<b>3 482</b>	<b>(6.8%)</b>	<b>3 482</b>	<b>(6.8%)</b>			<b>(100.0%)</b>
Capital assets	(51 055)	-	-	3 482	(6.8%)	3 482	(6.8%)	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(51 055)</b>			<b>3 482</b>	<b>(6.8%)</b>	<b>3 482</b>	<b>(6.8%)</b>			<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	(299)	-	4	-	(295)	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(299)	-	4	-	(295)	-	-	-	(100.0%)
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>		<b>(299)</b>		<b>4</b>		<b>(295)</b>				<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>30 271</b>	<b>(247 842)</b>	<b>(818.7%)</b>	<b>(79 648)</b>	<b>(263.1%)</b>	<b>(327 489)</b>	<b>(1 081.9%)</b>	<b>35 575</b>	<b>163.7%</b>	<b>(323.9%)</b>
Cash/cash equivalents at the year begin:	2 122	15 306	721.2%	(244 242)	(11 508.7%)	15 306	721.2%	28 687	130.6%	(951.4%)
Cash/cash equivalents at the year end:	32 393	(243 790)	(752.6%)	(324 563)	(1 002.0%)	(324 563)	(1 002.0%)	63 611	159.6%	(610.2%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 922	2.9%	1 877	1.1%	3 066	1.8%	158 350	94.1%	168 215	53.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	531	1.9%	406	1.4%	392	1.4%	26 668	95.3%	27 997	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	(65.7%)	-	-	(0)	9.0%	(8)	156.7%	(5)	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 596	2.1%	1 710	1.4%	2 625	2.1%	116 890	94.4%	123 821	39.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8)	.2%	(7)	.2%	(1)	-	(3 718)	99.6%	(3 734)	(1.2%)	-	-	-	-
<b>Total By Income Source</b>	<b>8 044</b>	<b>2.5%</b>	<b>3 986</b>	<b>1.3%</b>	<b>6 082</b>	<b>1.9%</b>	<b>298 182</b>	<b>94.3%</b>	<b>316 294</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	836	1.9%	(1 055)	(2.4%)	768	1.7%	43 986	98.8%	44 535	14.1%	-	-	-	-
Commercial	2 126	5.4%	982	2.5%	1 092	2.8%	35 041	89.3%	39 241	12.4%	-	-	-	-
Households	3 685	2.1%	3 029	1.7%	2 899	1.6%	167 874	94.6%	177 487	56.1%	-	-	-	-
Other	1 398	2.5%	1 030	1.9%	1 323	2.4%	51 281	93.2%	55 031	17.4%	-	-	-	-
<b>Total By Customer Group</b>	<b>8 044</b>	<b>2.5%</b>	<b>3 986</b>	<b>1.3%</b>	<b>6 082</b>	<b>1.9%</b>	<b>298 182</b>	<b>94.3%</b>	<b>316 294</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(7 344)	(1 137.5%)	1 788	276.9%	(729)	(113.0%)	6 932	1 073.6%	646	297.8%
Auditor-General	(702)	(40.8%)	1 440	83.8%	-	-	981	57.1%	1 719	793.1%
Other	(18 758)	873.2%	(581)	27.0%	(6 828)	317.9%	24 018	(1 118.1%)	(2 148)	(990.9%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(26 804)</b>	<b>(12 363.6%)</b>	<b>2 647</b>	<b>1 220.9%</b>	<b>(7 558)</b>	<b>(3 486.0%)</b>	<b>31 931</b>	<b>14 728.7%</b>	<b>217</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Thamsanga V. Xulu	035 550 0069
Chief Financial Officer	Mr Vukani Kheneth Gumedes	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.



Other revenue	3 646	25	7%	(14)	(4%)	11	3%	-	-	(100.0%)
Transfers and Subsidies - Operational	164 456	140 798	85.6%	(140 798)	(85.6%)	-	-	108	7%	(130 265.8%)
Transfers and Subsidies - Capital	24 302	65 000	267.5%	45 000	185.2%	110 000	452.6%	59 000	487.0%	(23.7%)
Interest	8 000	56	7%	59	7%	115	1.4%	90	3.2%	(34.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(205 831)</b>	<b>(80 531)</b>	<b>39.1%</b>	<b>(47 224)</b>	<b>22.9%</b>	<b>(127 755)</b>	<b>62.1%</b>	<b>(59 766)</b>	<b>49.9%</b>	<b>(21.0%)</b>
Suppliers and employees	(201 162)	(80 531)	40.0%	(47 224)	23.5%	(127 755)	63.5%	(59 766)	50.6%	(21.0%)
Finance charges	(300)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 370)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>22 425</b>	<b>125 348</b>	<b>559.0%</b>	<b>(142 977)</b>	<b>(637.6%)</b>	<b>(17 629)</b>	<b>(78.6%)</b>	<b>(569)</b>	<b>109.1%</b>	<b>25 045.9%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>2 000</b>									
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(40 667)</b>									
Capital assets	(40 667)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(38 667)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(16 242)</b>	<b>125 348</b>	<b>(771.7%)</b>	<b>(142 977)</b>	<b>880.3%</b>	<b>(17 629)</b>	<b>108.5%</b>	<b>(569)</b>	<b>(65.2%)</b>	<b>25 045.9%</b>
Cash/cash equivalents at the year begin:	69 093	(357)	(.5%)	220 211	318.7%	(357)	(.5%)	101 798	135.0%	116.3%
Cash/cash equivalents at the year end:	52 851	219 828	415.9%	77 234	146.1%	77 234	146.1%	101 229	223.5%	(23.7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 442	2.4%	1 551	2.6%	1 409	2.4%	54 541	92.5%	58 942	76.4%	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	204	1.4%	175	1.2%	163	1.1%	14 366	96.4%	14 907	19.3%	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	8.6%	9	7.4%	7	5.7%	96	78.4%	123	2%	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 154	100.0%	3 154	4.1%	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>1 656</b>	<b>2.1%</b>	<b>1 734</b>	<b>2.2%</b>	<b>1 579</b>	<b>2.0%</b>	<b>72 157</b>	<b>93.6%</b>	<b>77 126</b>	<b>100.0%</b>					
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	964	4.2%	1 103	4.8%	940	4.1%	19 998	86.9%	23 004	29.8%	-	-	-	-	-
Commercial	207	1.2%	172	1.0%	174	1.0%	17 474	96.9%	18 028	23.4%	-	-	-	-	-
Households	189	6%	171	.5%	181	6%	31 473	98.3%	32 013	41.5%	-	-	-	-	-
Other	297	7.3%	288	7.1%	285	7.0%	3 211	78.7%	4 081	5.3%	-	-	-	-	-
<b>Total By Customer Group</b>	<b>1 656</b>	<b>2.1%</b>	<b>1 734</b>	<b>2.2%</b>	<b>1 579</b>	<b>2.0%</b>	<b>72 157</b>	<b>93.6%</b>	<b>77 126</b>	<b>100.0%</b>					

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	299	24.7%	(3)	(.3%)	55	4.5%	860	71.1%	1 210	98.1%
Auditor-General	271	100.0%	-	-	-	-	-	-	271	21.9%
Other	22	(8.8%)	-	-	0	-	(269)	108.8%	(247)	(20.0%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>591</b>	<b>47.9%</b>	<b>(3)</b>	<b>(.3%)</b>	<b>55</b>	<b>4.4%</b>	<b>591</b>	<b>47.9%</b>	<b>1 234</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Leon Mzobanzi Vusumuzi Cele	035 838 8500
Chief Financial Officer	Mr Jabulani Mlioni Nkosi	035 838 8510

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMKHANYAKUDE (DC27)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	826 226	20 923	2,5%	538 494	65,2%	559 417	67,7%	236 074	71,5%	128,1%
<b>Exchange Revenue</b>										
Service charges - Electricity	13 365	2 357	17,6%	3 939	29,5%	6 297	47,1%	1 739	46,1%	126,5%
Service charges - Water	68 957	7 048	10,2%	16 587	24,1%	23 635	34,3%	9 972	45,1%	66,3%
Service charges - Waste Water Management	503	39	7,8%	166	33,0%	205	40,9%	139	58,5%	19,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 271	3 531	19,3%	7 166	39,2%	10 697	58,5%	5 084	83,2%	40,9%
Interest earned from Current and Non Current Assets	19 659	3 480	17,7%	3 728	19,0%	7 208	36,7%	3 647	54,3%	2,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	48	13,8%	127	36,3%	175	50,0%	46	30,0%	178,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 616	795	3,2%	6 494	26,4%	7 289	29,6%	489	45,1%	1 228,7%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22	6	27,3%	17	77,9%	23	105,1%	3	-	585,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	680 484	3 393	5%	500 270	73,5%	503 662	74,0%	214 957	74,1%	132,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	226	-	-	-	226	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	810 131	217 054	26,8%	323 078	39,9%	540 132	66,7%	271 813	65,5%	18,9%
Employment related costs	277 343	45 942	16,6%	92 034	33,2%	137 976	49,7%	62 241	51,1%	47,9%
Remuneration of councillors	14 502	2 802	19,3%	4 714	32,5%	7 516	51,8%	4 387	67,2%	7,5%
Bulk purchases - electricity	27 154	5 179	19,1%	7 580	27,9%	12 759	47,0%	6 137	53,2%	23,5%
Inventory consumed	113 875	35 103	30,8%	89 059	78,2%	124 162	109,0%	34 261	33,0%	159,9%
Debt impairment	12 565	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 892	34 334	55,5%	32 194	52,0%	66 528	107,5%	33 027	111,4%	(2,5%)
Interest	3	15	539,2%	1	45,6%	16	584,8%	20	1,7%	(93,7%)
Contracted services	159 982	50 209	31,4%	45 401	28,4%	95 609	59,8%	67 219	93,0%	(32,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	20	-	20	-	387	-	(94,8%)
Operational costs	142 816	43 471	30,4%	52 076	36,5%	95 547	66,9%	64 136	81,4%	(18,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	16 095	(196 131)	-	215 416	-	19 285	-	(35 739)	-	-
Transfers and subsidies - capital (monetary allocations)	242 879	19 020	7,8%	80 291	33,1%	99 311	40,9%	52 707	79,7%	52,3%
Transfers and subsidies - capital (in-kind)	235 331	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	494 305	(177 111)	-	295 707	-	118 596	-	16 969	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	494 305	(177 111)	-	295 707	-	118 596	-	16 969	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	494 305	(177 111)	-	295 707	-	118 596	-	16 969	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21 620	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	515 925	(177 111)	-	295 707	-	118 596	-	16 969	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	235 745	(3 232 566)	(1 371,2%)	3 273 758	1 388,7%	41 192	17,5%	49 898	45,3%	6 460,9%
National Government	211 199	(3 186 236)	(1 508,6%)	3 215 291	1 522,4%	29 055	13,8%	48 594	45,2%	6 516,6%
Provincial Government	1 140	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	212 339	(3 186 236)	(1 500,5%)	3 215 291	1 514,2%	29 055	13,7%	48 594	45,2%	6 516,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 406	(46 330)	(197,9%)	58 467	249,8%	12 137	51,9%	1 304	49,1%	4 384,8%
<b>Capital Expenditure Functional</b>	235 745	(3 232 566)	(1 371,2%)	3 273 758	1 388,7%	41 192	17,5%	49 898	45,3%	6 460,9%
<b>Municipal governance and administration</b>	6 910	(123 022)	(1 780,3%)	124 721	1 804,9%	1 699	24,6%	1 304	49,1%	9 466,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 910	(123 022)	(1 780,3%)	124 721	1 804,9%	1 699	24,6%	1 304	49,1%	9 466,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	-	(25 885)	-	25 885	-	-	-	-	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	(25 885)	-	25 885	-	-	-	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	228 835	(3 083 659)	(1 347,5%)	3 123 152	1 364,8%	39 493	17,3%	48 594	45,2%	6 327,0%
Energy sources	-	(18 322)	-	18 322	-	-	-	-	-	(100,0%)
Water Management	86 178	(2 855 807)	(3 313,8%)	2 869 669	3 329,9%	13 863	16,1%	36 763	116,1%	7 705,9%
Waste Water Management	142 657	(209 530)	(146,9%)	235 161	164,8%	25 631	18,0%	11 832	14,3%	1 887,6%
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	976 871	(2 315 722)	(237,1%)	3 207 151	328,3%	891 429	91,3%	275 537	68,5%	1 064,0%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	33 437	(66 198)	(198,0%)	232 688	695,8%	166 470	497,9%	6 847	42,6%	3 298,2%

Other revenue	413	(172 076)	(41 698,8%)	172 656	41 839,4%	580	140,7%	44	1 420,2%	388 494,3%
Transfers and Subsidies - Operational	680 484	(1 731 374)	(254,4%)	2 249 042	330,5%	517 669	76,1%	206 688	89,7%	988,1%
Transfers and Subsidies - Capital	242 879	(340 513)	(140,2%)	540 013	222,3%	199 500	82,1%	61 672	13,6%	775,6%
Interest	19 659	(5 561)	(28,3%)	12 772	65,0%	7 211	36,7%	286	28,7%	4 364,9%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(834 129)</b>	<b>1 954 033</b>	<b>(234,3%)</b>	<b>(2 179 147)</b>	<b>261,2%</b>	<b>(225 113)</b>	<b>27,0%</b>	<b>(273 929)</b>	<b>61,9%</b>	<b>695,5%</b>
Suppliers and employees	(834 127)	1 954 033	(234,3%)	(2 179 147)	261,2%	(225 114)	27,0%	(273 929)	61,9%	695,5%
Finance charges	(3)	-	-	0	(9,3%)	0	(9,3%)	-	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>142 741</b>	<b>(361 689)</b>	<b>(253,4%)</b>	<b>1 028 004</b>	<b>720,2%</b>	<b>666 316</b>	<b>466,8%</b>	<b>1 609</b>	<b>97,8%</b>	<b>63 802,2%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(269 957)</b>									
Capital assets	(269 957)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(269 957)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(127 216)</b>	<b>(361 689)</b>	<b>284,3%</b>	<b>1 028 004</b>	<b>(808,1%)</b>	<b>666 316</b>	<b>(523,8%)</b>	<b>1 609</b>	<b>(223,8%)</b>	<b>63 802,2%</b>
Cash/cash equivalents at the year begin:	286 332	-	-	(254 364)	(88,8%)	-	-	166 485	-	(252,8%)
Cash/cash equivalents at the year end:	159 117	(304 761)	(191,5%)	773 641	486,2%	773 641	486,2%	168 094	79,6%	360,2%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 562	2,3%	3 594	1,8%	3 464	1,8%	182 887	94,0%	194 507	60,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	451	3,4%	409	3,1%	1 112	8,4%	11 339	85,2%	13 311	4,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	27	,1%	22	,1%	3	-	27 234	99,8%	27 285	8,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	6,9%	23	6,9%	38	11,5%	248	74,7%	332	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 883	2,2%	1 855	2,2%	1 829	2,2%	79 181	93,4%	84 748	26,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(204)	100,0%	(204)	(,1%)	-	-	-	-
<b>Total By Income Source</b>	<b>6 946</b>	<b>2,2%</b>	<b>5 903</b>	<b>1,8%</b>	<b>6 446</b>	<b>2,0%</b>	<b>300 684</b>	<b>94,0%</b>	<b>319 978</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 716	5,1%	1 138	3,4%	920	2,7%	29 978	88,8%	33 752	10,5%	-	-	-	-
Commercial	2 223	2,2%	2 032	2,0%	2 659	2,6%	94 499	93,2%	101 412	31,7%	-	-	-	-
Households	2 720	1,5%	2 490	1,4%	2 660	1,5%	166 644	95,5%	176 514	55,2%	-	-	-	-
Other	288	3,5%	244	2,9%	206	2,5%	7 562	91,1%	8 300	2,6%	-	-	-	-
<b>Total By Customer Group</b>	<b>6 946</b>	<b>2,2%</b>	<b>5 903</b>	<b>1,8%</b>	<b>6 446</b>	<b>2,0%</b>	<b>300 684</b>	<b>94,0%</b>	<b>319 978</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	(17 525)	-	-	-	17 525	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	1 507	(77,5%)	(481)	24,8%	(2 971)	152,8%	(1 945)	(,8%)
Trade Creditors	5 714	2,8%	18 760	9,3%	42 065	20,9%	134 506	66,9%	201 045	84,9%
Auditor-General	0	100,0%	-	-	-	-	-	-	0	-
Other	548	1,5%	10 856	28,8%	4 720	12,5%	21 527	57,2%	37 651	15,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>6 262</b>	<b>2,6%</b>	<b>13 598</b>	<b>5,7%</b>	<b>46 304</b>	<b>19,6%</b>	<b>170 587</b>	<b>72,1%</b>	<b>236 751</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Dr S.R Ntuli	035 573 8615
Chief Financial Officer	Mr Siphonginkosi Nidabandaba	035 573 8696

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MFOLOZI (KZN281)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>244 062</b>	<b>93 604</b>	<b>38,4%</b>	<b>78 261</b>	<b>32,1%</b>	<b>171 865</b>	<b>70,4%</b>	<b>72 817</b>	<b>66,0%</b>	<b>7,5%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	755	180	23,9%	177	23,4%	357	47,3%	180	54,5%	(1,6%)
Sale of Goods and Rendering of Services	102	28	27,6%	27	26,6%	55	54,2%	67	93,9%	(59,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 460	1 141	25,6%	1 480	33,2%	2 620	58,8%	1 672	65,0%	(11,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 168	284	24,4%	290	24,8%	574	49,2%	191	42,7%	52,0%
Licence and permits	56	2	3,3%	1	1,8%	3	5,1%	40	2 416,3%	(97,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	159	45	28,5%	183	114,7%	228	143,2%	(640)	326,9%	(128,6%)
<b>Non-Exchange Revenue</b>										
Property rates	41 408	10 281	24,8%	10 280	24,8%	20 561	49,7%	5 674	25,9%	81,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	520	56	10,8%	275	52,9%	332	63,8%	189	69,6%	45,9%
Licences or permits	358	147	41,2%	114	31,8%	261	73,0%	49	38,5%	132,0%
Transfer and subsidies - Operational	193 377	80 748	41,8%	64 689	33,5%	145 437	75,2%	64 923	74,9%	(4%)
Interest	1 699	690	40,6%	746	43,9%	1 436	84,5%	473	67,9%	57,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>261 865</b>	<b>57 658</b>	<b>22,0%</b>	<b>79 780</b>	<b>30,5%</b>	<b>137 438</b>	<b>52,5%</b>	<b>72 505</b>	<b>47,4%</b>	<b>10,0%</b>
Employee related costs	114 066	22 991	20,2%	27 618	24,2%	50 609	44,4%	24 114	44,8%	14,5%
Remuneration of councillors	15 021	3 566	23,7%	3 939	26,2%	7 505	50,0%	4 034	51,1%	(2,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	971	186	19,2%	862	88,7%	1 048	107,9%	408	45,0%	111,4%
Debt impairment	10 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 000	7 878	23,2%	7 878	23,2%	15 756	46,3%	16 073	57,5%	(51,0%)
Interest	310	1	2%	-	-	1	2%	4	1,3%	(100,0%)
Contracted services	42 889	9 493	22,1%	18 132	42,3%	27 626	64,4%	12 664	41,3%	43,2%
Transfers and subsidies	2 300	1 033	44,9%	933	40,6%	1 966	85,5%	745	53,9%	25,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	41 809	12 510	29,9%	20 418	48,8%	32 927	78,8%	14 463	55,3%	41,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(17 804)</b>	<b>35 946</b>	<b>-</b>	<b>(1 519)</b>	<b>-</b>	<b>34 427</b>	<b>-</b>	<b>312</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	30 118	6 683	22,2%	9 373	31,1%	16 056	53,3%	7 666	58,9%	22,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>12 314</b>	<b>42 628</b>	<b>-</b>	<b>7 854</b>	<b>-</b>	<b>50 483</b>	<b>-</b>	<b>7 978</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>12 314</b>	<b>42 628</b>	<b>-</b>	<b>7 854</b>	<b>-</b>	<b>50 483</b>	<b>-</b>	<b>7 978</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>12 314</b>	<b>42 628</b>	<b>-</b>	<b>7 854</b>	<b>-</b>	<b>50 483</b>	<b>-</b>	<b>7 978</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>12 314</b>	<b>42 628</b>	<b>-</b>	<b>7 854</b>	<b>-</b>	<b>50 483</b>	<b>-</b>	<b>7 978</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>35 346</b>	<b>7 246</b>	<b>20,5%</b>	<b>17 413</b>	<b>49,3%</b>	<b>24 659</b>	<b>69,8%</b>	<b>22 078</b>	<b>78,8%</b>	<b>(21,1%)</b>
National Government	29 876	7 010	23,5%	16 295	54,5%	23 304	78,0%	20 185	97,9%	(19,3%)
Provincial Government	-	-	-	-	-	-	-	1 124	281,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	29 876	7 010	23,5%	16 295	54,5%	23 304	78,0%	21 309	102,9%	(23,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 470	237	4,3%	1 118	20,4%	1 354	24,8%	769	7,1%	45,3%
<b>Capital Expenditure Functional</b>	<b>35 346</b>	<b>7 246</b>	<b>20,5%</b>	<b>17 413</b>	<b>49,3%</b>	<b>24 659</b>	<b>69,8%</b>	<b>22 078</b>	<b>78,8%</b>	<b>(21,1%)</b>
<b>Municipal governance and administration</b>	<b>4 220</b>	<b>237</b>	<b>5,6%</b>	<b>961</b>	<b>22,8%</b>	<b>1 198</b>	<b>28,4%</b>	<b>666</b>	<b>9,6%</b>	<b>44,2%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 220	237	5,6%	928	22,0%	1 164	27,6%	666	9,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	39,2%
<b>Community and Public Safety</b>	<b>3 032</b>	<b>328</b>	<b>10,8%</b>	<b>6 580</b>	<b>217,0%</b>	<b>6 908</b>	<b>227,8%</b>	<b>15 397</b>	<b>146,2%</b>	<b>(57,3%)</b>
Community and Social Services	1 616	254	15,7%	6 491	401,7%	6 745	417,4%	10 832	417,8%	(40,1%)
Sport And Recreation	1 166	74	6,3%	-	-	74	6,3%	4 566	77,4%	(100,0%)
Public Safety	250	-	-	89	35,4%	89	35,4%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>20 760</b>	<b>6 155</b>	<b>29,6%</b>	<b>6 399</b>	<b>30,8%</b>	<b>12 554</b>	<b>60,5%</b>	<b>5 998</b>	<b>55,7%</b>	<b>6,7%</b>
Planning and Development	500	-	-	40	8,1%	40	8,1%	37	9,1%	9,3%
Road Transport	20 260	6 155	30,4%	6 359	31,4%	12 513	61,8%	5 961	58,9%	6,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>7 334</b>	<b>527</b>	<b>7,2%</b>	<b>3 472</b>	<b>47,3%</b>	<b>3 999</b>	<b>54,5%</b>	<b>17</b>	<b>3,1%</b>	<b>20 943,7%</b>
Energy sources	7 234	527	7,3%	3 472	48,0%	3 999	55,3%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	17	3,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>277 399</b>	<b>118 062</b>	<b>42,6%</b>	<b>86 223</b>	<b>31,1%</b>	<b>204 285</b>	<b>73,6%</b>	<b>58 802</b>	<b>67,8%</b>	<b>46,6%</b>
Property rates	31 136	20 197	64,9%	6 672	21,4%	26 869	86,3%	-	-	(100,0%)
Service charges	693	65	9,3%	50	7,2%	114	16,5%	-	-	(100,0%)

Other revenue	17 615	1 894	10,8%	3 758	21,3%	5 652	32,1%	34 823	2 961,4%	(89,2%)
Transfers and Subsidies - Operational	193 377	79 566	41,1%	65 263	33,7%	144 829	74,9%	18 368	18,3%	255,3%
Transfers and Subsidies - Capital	30 118	15 200	50,5%	9 000	29,9%	24 200	80,4%	5 611	228,2%	60,4%
Interest	4 460	1 141	25,6%	1 480	33,2%	2 620	58,8%	-	,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(226 676)</b>	<b>65 052</b>	<b>(28,7%)</b>	<b>52 454</b>	<b>(23,1%)</b>	<b>117 506</b>	<b>(51,8%)</b>	<b>48 299</b>	<b>(22,9%)</b>	<b>8,6%</b>
Suppliers and employees	(224 066)	65 052	(29,0%)	52 454	(23,4%)	117 506	(52,4%)	48 299	(23,2%)	8,6%
Finance charges	(310)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 300)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>50 723</b>	<b>183 113</b>	<b>361,0%</b>	<b>138 677</b>	<b>273,4%</b>	<b>321 791</b>	<b>634,4%</b>	<b>107 101</b>	<b>531,5%</b>	<b>29,5%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(40 633)</b>									
Capital assets	(40 633)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(40 633)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 082)</b>	<b>(612)</b>	<b>56,6%</b>			<b>(612)</b>	<b>56,6%</b>		<b>68,5%</b>	
Repayment of borrowing	(1 082)	(612)	56,6%	-	-	(612)	56,6%	-	68,5%	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 082)</b>	<b>(612)</b>	<b>56,6%</b>			<b>(612)</b>	<b>56,6%</b>		<b>68,5%</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>9 008</b>	<b>182 502</b>	<b>2 026,0%</b>	<b>138 677</b>	<b>1 539,5%</b>	<b>321 179</b>	<b>3 565,5%</b>	<b>107 101</b>	<b>(3 594,7%)</b>	<b>29,5%</b>
Cash/cash equivalents at the year begin:	54 375	45 688	84,0%	228 189	419,7%	45 688	84,0%	144 982		57,4%
Cash/cash equivalents at the year end:	63 382	228 189	360,0%	366 866	578,8%	366 866	578,8%	252 083	954,5%	45,5%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 388	7,1%	2 302	4,8%	2 888	6,0%	39 180	82,0%	47 757	83,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	57	4,1%	34	2,5%	37	2,7%	1 264	90,8%	1 393	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100,0%	144	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	257	3,3%	244	3,1%	243	3,1%	7 074	90,5%	7 818	13,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	5,2%	(7)	10,7%	(4)	6,2%	(48)	78,0%	(62)	(,1%)	-	-	-	-
<b>Total By Income Source</b>	<b>3 698</b>	<b>6,5%</b>	<b>2 574</b>	<b>4,5%</b>	<b>3 164</b>	<b>5,5%</b>	<b>47 615</b>	<b>83,5%</b>	<b>57 051</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 505	8,4%	1 818	6,1%	2 213	7,4%	23 405	78,2%	29 942	52,5%	-	-	-	-
Commercial	704	4,9%	380	2,6%	582	4,0%	12 726	88,4%	14 393	25,2%	-	-	-	-
Households	144	2,9%	87	1,7%	85	1,7%	4 648	93,6%	4 964	8,7%	-	-	-	-
Other	345	4,4%	288	3,7%	284	3,7%	6 836	88,2%	7 752	13,6%	-	-	-	-
<b>Total By Customer Group</b>	<b>3 698</b>	<b>6,5%</b>	<b>2 574</b>	<b>4,5%</b>	<b>3 164</b>	<b>5,5%</b>	<b>47 615</b>	<b>83,5%</b>	<b>57 051</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	993	94,9%	30	2,9%	16	1,5%	7	,7%	1 047	10,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 614	98,6%	-	-	120	1,4%	-	-	8 734	89,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9 608</b>	<b>98,2%</b>	<b>30</b>	<b>,3%</b>	<b>135</b>	<b>1,4%</b>	<b>7</b>	<b>,1%</b>	<b>9 781</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Fred Sibonga 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>5 862 917</b>	<b>1 576 343</b>	<b>26,9%</b>	<b>1 415 898</b>	<b>24,2%</b>	<b>2 992 241</b>	<b>51,0%</b>	<b>1 294 058</b>	<b>50,7%</b>	<b>9,4%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	2 647 660	688 627	26,0%	564 717	21,3%	1 253 345	47,3%	537 047	47,3%	5,2%
Service charges - Water	636 791	136 323	21,7%	156 211	24,5%	294 533	46,1%	139 300	42,7%	12,1%
Service charges - Waste Water Management	141 541	37 392	26,4%	38 313	27,1%	75 705	53,5%	33 702	50,6%	13,7%
Service charges - Waste Management	127 626	33 585	26,3%	33 745	26,4%	67 330	52,8%	31 763	51,8%	6,2%
Sale of Goods and Rendering of Services	72 919	10 238	14,0%	20 100	27,6%	30 337	41,6%	3 610	24,5%	456,7%
Agency services	8 365	847	10,1%	1 848	22,1%	2 695	32,2%	2 819	50,9%	(34,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	73	247,5%	339	1 152,8%	412	1 400,4%	1	5,6%	22 661,9%
Interest earned from Current and Non Current Assets	45 000	8 546	19,0%	9 234	20,5%	17 780	39,5%	9 981	40,7%	(7,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 924	555	19,0%	574	19,6%	1 129	38,6%	646	50,5%	(11,0%)
Rental from Fixed Assets	19 839	3 070	15,5%	4 338	21,9%	7 408	37,3%	3 538	32,0%	22,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 824	5 725	36,2%	2 833	17,9%	8 558	54,1%	4 909	84,7%	(42,3%)
<b>Non-Exchange Revenue</b>										
Property rates	840 481	244 623	29,1%	214 151	25,5%	458 774	54,6%	171 752	52,5%	24,7%
Surcharges and Taxes	7 886	607	7,7%	3 827	48,5%	4 434	56,2%	1 330	43,5%	187,7%
Fines, penalties and forfeits	5 526	1 809	32,7%	833	15,1%	2 642	47,8%	877	24,3%	(5,0%)
Licences or permits	3 632	974	26,8%	1 051	28,9%	2 025	55,8%	885	49,9%	18,7%
Transfer and subsidies - Operational	621 195	246 949	39,8%	209 680	33,8%	456 629	73,5%	198 309	73,8%	5,7%
Interest	1 870	518	27,7%	162	8,6%	680	36,4%	464	126,9%	(65,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	5 300	-	(100,0%)
Other Gains	661 816	153 883	23,3%	153 943	23,3%	307 826	46,5%	147 824	51,6%	4,1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>6 008 928</b>	<b>1 428 323</b>	<b>23,8%</b>	<b>1 435 648</b>	<b>23,9%</b>	<b>2 863 971</b>	<b>47,7%</b>	<b>1 375 947</b>	<b>51,5%</b>	<b>4,3%</b>
Employee related costs	1 328 011	292 904	22,1%	306 585	23,1%	599 489	45,1%	299 070	45,4%	2,5%
Remuneration of councillors	41 753	8 509	20,4%	8 990	21,5%	17 499	41,9%	9 170	48,3%	(2,0%)
Bulk purchases - electricity	2 034 474	488 555	24,0%	442 318	21,7%	930 873	45,8%	399 692	52,7%	10,7%
Inventory consumed	444 991	114 427	25,7%	140 549	31,6%	254 976	57,3%	118 820	48,8%	18,3%
Debt impairment	225 087	54 739	24,3%	54 739	24,3%	109 478	48,6%	57 408	41,8%	(4,6%)
Depreciation and amortisation	342 632	90 072	26,3%	90 136	26,3%	180 208	52,6%	88 103	57,5%	2,3%
Interest	191 420	48 655	25,4%	43 635	22,8%	92 289	48,2%	49 071	53,1%	(11,1%)
Contracted services	492 958	76 701	15,6%	144 945	29,4%	221 646	45,0%	139 073	56,7%	4,2%
Transfer and subsidies	7 293	652	8,9%	118	1,6%	770	10,6%	139	3,7%	(15,0%)
Irrecoverable debts written off	-	24 649	-	3 843	-	28 492	-	2 742	-	40,2%
Operational costs	426 930	100 925	23,6%	88 343	20,7%	189 267	44,3%	93 076	48,0%	(5,1%)
Losses on disposal of Assets	-	-	-	591	-	591	-	-	-	(100,0%)
Other Losses	473 380	127 535	26,9%	110 856	23,4%	238 391	50,4%	119 583	67,8%	(7,3%)
<b>Surplus/(Deficit)</b>	<b>(146 012)</b>	<b>148 020</b>	<b>-</b>	<b>(19 750)</b>	<b>-</b>	<b>128 270</b>	<b>-</b>	<b>(81 889)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	227 359	25 884	11,4%	83 164	36,6%	109 048	48,0%	44 998	62,1%	84,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>81 347</b>	<b>173 904</b>	<b>-</b>	<b>63 414</b>	<b>-</b>	<b>237 318</b>	<b>-</b>	<b>(36 892)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>81 347</b>	<b>173 904</b>	<b>-</b>	<b>63 414</b>	<b>-</b>	<b>237 318</b>	<b>-</b>	<b>(36 892)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>81 347</b>	<b>173 904</b>	<b>-</b>	<b>63 414</b>	<b>-</b>	<b>237 318</b>	<b>-</b>	<b>(36 892)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>81 347</b>	<b>173 904</b>	<b>-</b>	<b>63 414</b>	<b>-</b>	<b>237 318</b>	<b>-</b>	<b>(36 892)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>457 359</b>	<b>59 875</b>	<b>13,1%</b>	<b>103 725</b>	<b>22,7%</b>	<b>163 599</b>	<b>35,8%</b>	<b>142 917</b>	<b>45,8%</b>	<b>(27,4%)</b>
National Government	227 359	22 508	9,9%	86 642	38,1%	109 150	48,0%	47 261	59,5%	83,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	227 359	22 508	9,9%	86 642	38,1%	109 150	48,0%	47 261	59,5%	83,3%
Borrowing	210 000	36 002	17,1%	12 030	5,7%	48 033	22,9%	94 458	39,1%	(87,3%)
Internally generated funds	20 000	1 365	6,8%	5 053	25,3%	6 417	32,1%	1 198	12,7%	321,9%
<b>Capital Expenditure Functional</b>	<b>457 359</b>	<b>59 875</b>	<b>13,1%</b>	<b>103 725</b>	<b>22,7%</b>	<b>163 599</b>	<b>35,8%</b>	<b>142 917</b>	<b>45,8%</b>	<b>(27,4%)</b>
<b>Municipal governance and administration</b>	<b>23 812</b>	<b>1 384</b>	<b>5,8%</b>	<b>4 176</b>	<b>17,5%</b>	<b>5 560</b>	<b>23,3%</b>	<b>5 118</b>	<b>8,7%</b>	<b>(18,4%)</b>
Executive and Council	23 812	1 384	5,8%	4 176	17,5%	5 560	23,3%	5 108	8,7%	(18,3%)
Finance and administration	-	-	-	-	-	-	-	10	27,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>41 414</b>	<b>441</b>	<b>1,1%</b>	<b>2 425</b>	<b>5,9%</b>	<b>2 866</b>	<b>6,9%</b>	<b>867</b>	<b>39,7%</b>	<b>179,8%</b>
Community and Social Services	8 878	441	5,0%	2 309	26,0%	2 750	31,0%	10	2,7%	23 219,9%
Sport And Recreation	28 923	-	-	116	0,4%	116	0,4%	857	65,3%	(86,4%)
Public Safety	813	-	-	-	-	-	-	-	-	-
Housing	2 801	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>95 841</b>	<b>10 460</b>	<b>10,9%</b>	<b>14 843</b>	<b>15,5%</b>	<b>25 303</b>	<b>26,4%</b>	<b>38 698</b>	<b>70,0%</b>	<b>(61,6%)</b>
Planning and Development	43 000	-	-	8 500	19,8%	8 500	19,8%	3 258	19,0%	160,9%
Road Transport	52 508	10 460	19,9%	6 343	12,1%	16 803	32,0%	35 440	96,1%	(82,1%)
Environmental Protection	333	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>294 607</b>	<b>39 246</b>	<b>13,3%</b>	<b>81 816</b>	<b>27,8%</b>	<b>121 062</b>	<b>41,1%</b>	<b>93 018</b>	<b>45,6%</b>	<b>(12,0%)</b>
Energy sources	49 111	-	-	9 614	19,6%	9 614	19,6%	118	3,0%	8 018,9%
Water Management	178 662	25 633	14,3%	52 184	29,2%	77 817	43,6%	69 719	49,7%	(25,2%)
Waste Water Management	59 349	13 613	22,9%	17 568	29,6%	31 181	52,5%	23 180	91,0%	(24,2%)
Waste Management	7 484	-	-	2 449	32,7%	2 449	32,7%	-	-	(100,0%)
<b>Other</b>	<b>1 685</b>	<b>8 343</b>	<b>495,1%</b>	<b>466</b>	<b>27,6%</b>	<b>8 809</b>	<b>522,7%</b>	<b>5 216</b>	<b>42,1%</b>	<b>(91,1%)</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>5 649 077</b>	<b>1 600 187</b>	<b>28,3%</b>	<b>1 448 071</b>	<b>25,6%</b>	<b>3 048 259</b>	<b>54,0%</b>	<b>1 364 880</b>	<b>55,4%</b>	<b>6,1%</b>
Property rates	792 840	195 473	24,7%	181 403	22,9%	376 876	47,5%	160 312	41,1%	13,2%
Service charges	3 887 673	932 150	24,0%	890 682	22,9%	1 822 832	46,9%	751 421	43,1%	18,5%

Other revenue	75 010	68 332	91,1%	99 235	132,3%	167 567	223,4%	178 668	649,8%	(44,5%)
Transfers and Subsidies - Operational	621 195	248 263	40,0%	210 715	33,9%	458 978	73,9%	200 011	74,1%	5,4%
Transfers and Subsidies - Capital	227 359	151 227	66,5%	60 811	26,7%	212 038	93,3%	65 449	76,4%	(7,1%)
Interest	45 000	4 743	10,5%	5 225	11,6%	9 968	22,2%	9 019	30,7%	(42,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(5 057 022)</b>	<b>(1 261 867)</b>	<b>25,0%</b>	<b>(1 368 703)</b>	<b>27,1%</b>	<b>(2 630 570)</b>	<b>52,0%</b>	<b>(1 261 235)</b>	<b>56,6%</b>	<b>8,5%</b>
Suppliers and employees	(4 858 308)	(1 261 867)	26,0%	(1 279 291)	26,3%	(2 541 157)	52,3%	(1 166 278)	56,8%	9,7%
Finance charges	(191 420)	-	-	(89 413)	46,7%	(89 413)	46,7%	(94 957)	53,1%	(5,8%)
Transfers and grants	(7 293)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>592 056</b>	<b>338 321</b>	<b>57,1%</b>	<b>79 368</b>	<b>13,4%</b>	<b>417 688</b>	<b>70,5%</b>	<b>103 646</b>	<b>47,7%</b>	<b>(23,4%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(525 963)</b>	<b>(132 715)</b>	<b>25,2%</b>	<b>(123 346)</b>	<b>23,5%</b>	<b>(256 061)</b>	<b>48,7%</b>	<b>(168 260)</b>	<b>51,9%</b>	<b>(26,7%)</b>
Capital assets	(525 963)	(132 715)	25,2%	(123 346)	23,5%	(256 061)	48,7%	(168 260)	51,9%	(26,7%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(525 963)</b>	<b>(132 715)</b>	<b>25,2%</b>	<b>(123 346)</b>	<b>23,5%</b>	<b>(256 061)</b>	<b>48,7%</b>	<b>(168 260)</b>	<b>51,9%</b>	<b>(26,7%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>210 000</b>			<b>210 000</b>	<b>100,0%</b>	<b>210 000</b>	<b>100,0%</b>		<b>52,6%</b>	<b>(100,0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	210 000	-	-	210 000	100,0%	210 000	100,0%	-	52,6%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(218 413)</b>			<b>(110 315)</b>	<b>50,5%</b>	<b>(110 315)</b>	<b>50,5%</b>	<b>(96 412)</b>	<b>53,0%</b>	<b>14,4%</b>
Repayment of borrowing	(218 413)	-	-	(110 315)	50,5%	(110 315)	50,5%	(96 412)	53,0%	14,4%
<b>Net Cash from/(used) Financing Activities</b>	<b>(8 413)</b>			<b>99 685</b>	<b>(1 184,9%)</b>	<b>99 685</b>	<b>(1 184,9%)</b>	<b>(96 412)</b>	<b>52,3%</b>	<b>(203,4%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>57 680</b>	<b>205 606</b>	<b>356,5%</b>	<b>55 706</b>	<b>96,6%</b>	<b>261 312</b>	<b>453,0%</b>	<b>(161 027)</b>	<b>37,4%</b>	<b>(134,6%)</b>
Cash/cash equivalents at the year begin:	147 424	249 473	169,2%	456 563	309,7%	249 473	169,2%	506 763	77,3%	(9,9%)
Cash/cash equivalents at the year end:	205 104	456 563	222,6%	512 270	249,8%	512 270	249,8%	345 736	68,4%	48,2%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	100 951	31,7%	7 537	2,4%	6 977	2,2%	202 817	63,7%	318 283	30,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	246 764	86,7%	5 602	2,0%	2 634	9%	29 509	10,4%	284 510	27,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	84 326	30,9%	14 885	5,5%	8 920	3,3%	164 931	60,4%	273 062	26,2%	4 674	1,7%	-	-
Receivables from Exchange Transactions - Waste Water Management	35 053	56,6%	2 208	3,6%	1 803	2,9%	22 836	36,9%	61 900	5,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 624	34,5%	1 968	6,4%	1 754	5,7%	16 466	53,4%	30 812	3,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 748	6,9%	1 850	3,4%	4 347	8,0%	44 303	81,7%	54 248	5,2%	-	-	-	-
Interest on Arrear Debtor Accounts	384	14,0%	20	,7%	31	1,1%	2 302	84,1%	2 736	,3%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 452	13,6%	632	3,5%	894	5,0%	14 013	77,9%	17 992	1,7%	19 658	109,3%	-	-
<b>Total By Income Source</b>	<b>484 302</b>	<b>46,4%</b>	<b>34 703</b>	<b>3,3%</b>	<b>27 360</b>	<b>2,6%</b>	<b>497 178</b>	<b>47,6%</b>	<b>1 043 543</b>	<b>100,0%</b>	<b>24 332</b>	<b>2,3%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	179 923	53,7%	11 701	3,5%	6 922	2,1%	136 232	40,7%	334 778	32,1%	-	-	-	-
Commercial	233 817	63,1%	8 762	2,4%	8 948	2,4%	119 160	32,1%	370 686	35,5%	24 332	6,6%	-	-
Households	68 937	21,5%	13 109	4,1%	9 907	3,1%	228 056	71,3%	320 009	30,7%	-	-	-	-
Other	1 625	9,0%	1 132	6,3%	1 583	8,8%	13 730	76,0%	18 069	1,7%	-	-	-	-
<b>Total By Customer Group</b>	<b>484 302</b>	<b>46,4%</b>	<b>34 703</b>	<b>3,3%</b>	<b>27 360</b>	<b>2,6%</b>	<b>497 178</b>	<b>47,6%</b>	<b>1 043 543</b>	<b>100,0%</b>	<b>24 332</b>	<b>2,3%</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	167 082	100,0%	-	-	-	-	-	-	167 082	80,2%
Bulk Water	26 528	100,0%	-	-	-	-	-	-	26 528	12,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 847	100,0%	-	-	-	-	-	-	14 847	7,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>208 457</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208 457</b>	<b>100,0%</b>

#### 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>528 251</b>	<b>194 983</b>	<b>36,9%</b>	<b>61 089</b>	<b>11,6%</b>	<b>256 072</b>	<b>48,5%</b>	<b>141 107</b>	<b>67,1%</b>	<b>(56,7%)</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	118 878	27 813	23,4%	27 644	23,3%	55 457	46,7%	26 149	51,7%	5,7%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	17 146	4 438	25,9%	4 424	25,8%	8 862	51,7%	4 093	50,4%	8,1%	
Sale of Goods and Rendering of Services	3 008	215	7,1%	285	9,5%	500	16,6%	3 272	65,5%	(91,3%)	
Agency services	3 027	805	26,6%	774	25,6%	1 579	52,2%	609	46,0%	27,2%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	3 884	1 185	30,5%	1 000	25,7%	2 185	56,3%	911	72,9%	9,7%	
Interest earned from Current and Non Current Assets	10 066	2 460	24,4%	1 881	18,7%	4 341	43,1%	2 685	58,5%	(29,9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 160	558	25,8%	509	23,6%	1 067	49,4%	877	88,1%	(41,9%)	
Licence and permits	2 802	534	19,1%	516	18,4%	1 050	37,5%	710	49,1%	(27,3%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	834	7	,9%	7	,9%	15	1,8%	58	109,7%	(87,3%)	
<b>Non-Exchange Revenue</b>											
Property rates	80 062	44 346	55,4%	9 429	11,8%	53 775	67,2%	6 791	73,8%	38,8%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 231	289	23,5%	6	,5%	295	24,0%	114	7,8%	(94,7%)	
Licences or permits	21	4	18,8%	1	6,9%	5	25,7%	2	11,7%	(8,9%)	
Transfer and subsidies - Operational	266 958	109 771	41,1%	12 134	4,5%	121 905	45,7%	93 248	75,1%	(87,0%)	
Interest	6 388	2 133	33,5%	2 036	32,0%	4 169	65,5%	1 207	45,4%	68,7%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 808	423	23,4%	436	24,1%	859	47,5%	383	48,3%	13,9%	
Gains on disposal of Assets	5 000	2	,1%	7	,1%	9	,2%	-	-	(100,0%)	
Other Gains	5 000	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>571 739</b>	<b>133 241</b>	<b>23,3%</b>	<b>130 313</b>	<b>22,8%</b>	<b>263 554</b>	<b>46,1%</b>	<b>124 249</b>	<b>46,3%</b>	<b>4,9%</b>	
Employee related costs	214 234	45 824	21,4%	45 507	21,2%	91 331	42,6%	41 412	43,4%	9,9%	
Remuneration of councillors	26 398	6 220	23,6%	6 999	26,5%	13 219	50,1%	6 826	49,6%	2,5%	
Bulk purchases - electricity	109 832	32 358	29,5%	18 331	16,7%	50 689	46,2%	21 825	48,1%	(16,0%)	
Inventory consumed	18 545	4 405	23,8%	4 372	23,6%	8 777	47,3%	4 937	45,3%	(11,4%)	
Debt impairment	8 680	2 170	25,0%	2 170	25,0%	4 340	50,0%	1 418	50,0%	53,1%	
Depreciation and amortisation	63 361	12 495	19,7%	12 770	20,2%	25 265	39,9%	12 362	44,0%	3,3%	
Interest	2 907	-	-	1 495	51,4%	1 495	51,4%	1 621	56,7%	(7,8%)	
Contracted services	63 220	10 852	17,2%	24 013	38,0%	34 865	55,1%	18 874	45,5%	27,2%	
Transfers and subsidies	6 694	795	11,9%	1 214	18,1%	2 010	30,0%	1 727	50,9%	(29,7%)	
Irrecoverable debts written off	-	513	-	458	-	971	-	2 764	-	(83,4%)	
Operational costs	57 869	17 608	30,4%	12 984	22,4%	30 592	52,9%	10 483	48,6%	23,9%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(43 488)</b>	<b>61 742</b>	<b>-</b>	<b>(69 224)</b>	<b>-</b>	<b>(7 482)</b>	<b>-</b>	<b>16 857</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	47 042	18 143	38,6%	21 015	44,7%	39 158	83,2%	12 634	54,8%	66,3%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>3 554</b>	<b>79 885</b>	<b>-</b>	<b>(48 209)</b>	<b>-</b>	<b>31 676</b>	<b>-</b>	<b>29 492</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>3 554</b>	<b>79 885</b>	<b>-</b>	<b>(48 209)</b>	<b>-</b>	<b>31 676</b>	<b>-</b>	<b>29 492</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>3 554</b>	<b>79 885</b>	<b>-</b>	<b>(48 209)</b>	<b>-</b>	<b>31 676</b>	<b>-</b>	<b>29 492</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>3 554</b>	<b>79 885</b>	<b>-</b>	<b>(48 209)</b>	<b>-</b>	<b>31 676</b>	<b>-</b>	<b>29 492</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>49 222</b>	<b>57 302</b>	<b>116,4%</b>	<b>(21 507)</b>	<b>(43,7%)</b>	<b>35 794</b>	<b>72,7%</b>	<b>16 521</b>	<b>50,7%</b>	<b>(230,2%)</b>	
National Government	47 042	46 054	97,9%	(20 384)	(43,3%)	25 670	54,6%	11 576	49,2%	(276,1%)	
Provincial Government	-	-	-	-	-	-	-	966	96,6%	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	47 042	46 054	97,9%	(20 384)	(43,3%)	25 670	54,6%	12 542	50,1%	(262,5%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	2 180	11 247	515,9%	(1 123)	(51,5%)	10 124	464,4%	3 980	54,1%	(128,2%)	
<b>Capital Expenditure Functional</b>	<b>49 222</b>	<b>57 302</b>	<b>116,4%</b>	<b>(21 507)</b>	<b>(43,7%)</b>	<b>35 794</b>	<b>72,7%</b>	<b>16 521</b>	<b>50,7%</b>	<b>(230,2%)</b>	
<b>Municipal governance and administration</b>	<b>200</b>	<b>2 758</b>	<b>1 379,2%</b>	<b>(2 755)</b>	<b>(1 377,6%)</b>	<b>3</b>	<b>1,7%</b>	<b>33</b>	<b>1,8%</b>	<b>(8 462,6%)</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	200	2 758	1 379,2%	(2 755)	(1 377,6%)	3	1,7%	33	1,8%	(8 462,6%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>17 748</b>	<b>5 172</b>	<b>29,1%</b>	<b>3 179</b>	<b>17,9%</b>	<b>8 351</b>	<b>47,1%</b>	<b>5 182</b>	<b>35,4%</b>	<b>(38,7%)</b>	
Community and Social Services	6 085	-	-	4 679	76,9%	4 679	76,9%	3 345	37,5%	39,9%	
Sport And Recreation	11 663	5 172	44,3%	(1 500)	(12,9%)	3 672	31,5%	1 837	34,0%	(181,6%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>30 174</b>	<b>49 371</b>	<b>163,6%</b>	<b>(21 931)</b>	<b>(72,7%)</b>	<b>27 440</b>	<b>90,9%</b>	<b>7 383</b>	<b>76,9%</b>	<b>(397,0%)</b>	
Planning and Development	250	-	-	1 347	538,8%	1 347	538,8%	989	93,8%	36,3%	
Road Transport	29 924	49 371	165,0%	(23 278)	(77,8%)	26 093	87,2%	6 395	76,0%	(464,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>1 100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 923</b>	<b>56,0%</b>	<b>(100,0%)</b>	
Energy sources	500	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	600	-	-	-	-	-	-	3 923	56,0%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>553 486</b>	<b>332 099</b>	<b>60,0%</b>	<b>268 266</b>	<b>48,5%</b>	<b>600 366</b>	<b>108,5%</b>	<b>165 338</b>	<b>65,1%</b>	<b>62,3%</b>	
Property rates	74 734	16 816	22,5%	19 639	26,3%	36 455	48,8%	19 711	55,9%	(4,4%)	
Service charges	132 926	33 666	25,3%	35 992	27,1%	69 658	52,4%	33 632	54,9%	7,0%	

Other revenue	10 353	135 418	1 308.0%	208 818	2 017.0%	344 235	3 325.1%	9 011	178.4%	2 217.5%
Transfers and Subsidies - Operational	268 668	114 767	42.7%	1 262	.5%	116 029	43.2%	92 726	73.8%	(98.6%)
Transfers and Subsidies - Capital	47 042	27 566	58.6%	-	-	27 566	58.6%	8 894	47.2%	(100.0%)
Interest	19 763	3 867	19.6%	2 555	12.9%	6 422	32.5%	1 364	23.6%	87.4%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(495 711)</b>	<b>(177 524)</b>	<b>35.8%</b>	<b>(172 365)</b>	<b>34.8%</b>	<b>(349 889)</b>	<b>70.6%</b>	<b>(162 147)</b>	<b>65.0%</b>	<b>6.3%</b>
Suppliers and employees	(486 110)	(177 524)	36.5%	(172 365)	35.5%	(349 889)	72.0%	(162 147)	66.4%	6.3%
Finance charges	(2 907)	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 694)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>57 775</b>	<b>154 576</b>	<b>267.5%</b>	<b>95 901</b>	<b>166.0%</b>	<b>250 477</b>	<b>433.5%</b>	<b>3 191</b>	<b>65.2%</b>	<b>2 905.1%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(49 222)</b>	<b>(21 513)</b>	<b>43.7%</b>	<b>(17 685)</b>	<b>35.9%</b>	<b>(39 199)</b>	<b>79.6%</b>	<b>(17 573)</b>	<b>53.0%</b>	<b>8%</b>
Capital assets	(49 222)	(21 513)	43.7%	(17 685)	35.9%	(39 199)	79.6%	(17 573)	53.0%	8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(49 222)</b>	<b>(21 513)</b>	<b>43.7%</b>	<b>(17 685)</b>	<b>35.9%</b>	<b>(39 199)</b>	<b>79.6%</b>	<b>(17 573)</b>	<b>53.0%</b>	<b>8%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 234)</b>			<b>(1 024)</b>	<b>45.9%</b>	<b>(1 024)</b>	<b>45.9%</b>	<b>(898)</b>	<b>40.2%</b>	<b>14.1%</b>
Repayment of borrowing	(2 234)	-	-	(1 024)	45.9%	(1 024)	45.9%	(898)	40.2%	14.1%
<b>Net Cash from/(used) Financing Activities</b>	<b>(2 234)</b>			<b>(1 024)</b>	<b>45.9%</b>	<b>(1 024)</b>	<b>45.9%</b>	<b>(898)</b>	<b>40.2%</b>	<b>14.1%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>6 319</b>	<b>133 063</b>	<b>2 105.8%</b>	<b>77 191</b>	<b>1 221.6%</b>	<b>210 254</b>	<b>3 327.5%</b>	<b>(15 280)</b>	<b>(1 072.0%)</b>	<b>(605.2%)</b>
Cash/cash equivalents at the year begin:	63 192	86 663	137.1%	219 439	347.3%	86 663	137.1%	97 360	136.6%	125.4%
Cash/cash equivalents at the year end:	69 510	219 439	315.7%	296 630	426.7%	296 630	426.7%	82 080	153.7%	261.4%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 583	32.2%	4 221	12.9%	1 254	3.8%	16 761	51.1%	32 819	20.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 036	3.0%	3 196	4.6%	2 867	4.2%	60 663	88.2%	68 761	43.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 462	8.2%	994	5.6%	713	4.0%	14 704	82.3%	17 873	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(124)	(3.9%)	30	1.0%	14	.5%	3 222	102.5%	3 143	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	1 044	3.3%	1 053	3.3%	1 103	3.5%	28 364	89.9%	31 563	20.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 200)	(173.3%)	831	27.7%	3	.1%	7 366	245.5%	3 001	1.9%	-	-	-	-
<b>Total By Income Source</b>	<b>9 801</b>	<b>6.2%</b>	<b>10 325</b>	<b>6.6%</b>	<b>5 955</b>	<b>3.8%</b>	<b>131 080</b>	<b>83.4%</b>	<b>157 161</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	755	1.5%	3 446	6.8%	2 265	4.5%	44 193	87.2%	50 658	32.2%	-	-	-	-
Commercial	9 131	23.0%	3 503	8.8%	1 467	3.7%	25 636	64.5%	39 737	25.3%	-	-	-	-
Households	(85)	(1.1%)	3 376	5.1%	2 223	3.3%	61 252	91.7%	66 765	42.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>9 801</b>	<b>6.2%</b>	<b>10 325</b>	<b>6.6%</b>	<b>5 955</b>	<b>3.8%</b>	<b>131 080</b>	<b>83.4%</b>	<b>157 161</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 791	100.0%	-	-	-	-	-	-	2 791	88.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	377	100.0%	-	-	-	-	-	-	377	11.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 168</b>	<b>100.0%</b>							<b>3 168</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MTHONJANENI (KZN285)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	210 121	63 689	30,3%	55 497	26,4%	119 186	56,7%	51 390	61,7%	8,0%
<b>Exchange Revenue</b>										
Service charges - Electricity	38 238	8 918	23,3%	8 946	23,4%	17 864	46,7%	7 901	45,9%	13,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 257	528	23,4%	509	22,5%	1 037	45,9%	412	44,4%	23,3%
Sale of Goods and Rendering of Services	2 108	1 055	50,0%	16	8%	1 071	50,8%	31	2,6%	(48,0%)
Agency services	369	237	64,3%	219	59,2%	456	123,5%	111	19,0%	96,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 181	198	9,1%	198	9,1%	396	18,2%	219	24,1%	(9,6%)
Interest earned from Current and Non Current Assets	2 118	578	27,3%	570	26,9%	1 149	54,2%	556	84,0%	2,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	2	-	332	-	334	-	2	-	22 058,0%
Rental from Fixed Assets	449	32	7,2%	28	6,3%	61	13,5%	32	12,2%	(11,1%)
Licence and permits	2 021	125	6,2%	0	-	125	6,2%	308	177,3%	(99,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 616	504	7,6%	229	3,5%	734	11,1%	713	104,5%	(67,8%)
<b>Non-Exchange Revenue</b>										
Property rates	40 033	7 358	18,4%	7 359	18,4%	14 718	36,8%	3 715	51,0%	98,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 504	71	2,0%	224	6,4%	295	8,4%	67	4,0%	233,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	108 228	43 915	40,6%	36 884	34,1%	80 799	74,7%	37 321	73,7%	(1,2%)
Interest	-	167	-	(18)	-	149	-	2	-	(884,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	197 636	47 888	24,2%	65 934	33,4%	113 821	57,6%	66 627	65,8%	(1,0%)
Employee related costs	79 576	19 037	23,9%	21 871	27,5%	40 908	51,4%	21 633	54,8%	1,1%
Remuneration of councillors	10 372	2 570	24,8%	2 881	27,8%	5 451	52,6%	2 830	54,1%	1,8%
Bulk purchases - electricity	27 909	7 221	25,9%	8 111	29,1%	15 332	54,9%	7 550	89,6%	7,4%
Inventory consumed	3 581	122	3,4%	2 268	63,3%	2 391	66,7%	34	1,9%	6 553,3%
Debt impairment	4 600	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28 032	-	-	14 550	51,9%	14 550	51,9%	9 889	52,0%	47,1%
Interest	-	36	-	1	-	38	-	411	-	(99,7%)
Contracted services	23 734	11 099	46,8%	7 307	30,8%	18 406	77,5%	15 899	100,0%	(54,0%)
Transfers and subsidies	200	-	-	2	1,0%	2	1,0%	4	1,9%	(46,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	19 632	7 801	39,7%	8 941	45,5%	16 743	85,3%	8 377	77,8%	6,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	12 485	15 801	-	(10 436)	-	5 365	-	(15 237)	-	-
Transfers and subsidies - capital (monetary allocations)	31 402	4 957	15,8%	14 192	45,2%	19 148	61,0%	4 933	54,7%	187,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	43 887	20 758	-	3 755	-	24 513	-	(10 305)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	43 887	20 758	-	3 755	-	24 513	-	(10 305)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	43 887	20 758	-	3 755	-	24 513	-	(10 305)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	43 887	20 758	-	3 755	-	24 513	-	(10 305)	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	34 950	4 594	13,1%	14 481	41,4%	19 074	54,6%	5 918	51,3%	144,7%
National Government	27 306	3 113	11,4%	12 948	47,4%	16 060	58,8%	4 712	63,3%	174,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	27 306	3 113	11,4%	12 948	47,4%	16 060	58,8%	4 712	63,3%	174,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 643	1 481	19,4%	1 533	20,1%	3 014	39,4%	1 207	16,2%	27,0%
<b>Capital Expenditure Functional</b>	34 950	4 594	13,1%	14 481	41,4%	19 074	54,6%	5 918	51,3%	144,7%
<b>Municipal governance and administration</b>	1 870	243	13,0%	-	-	243	13,0%	239	12,6%	(100,0%)
Executive and Council	713	100	14,0%	-	-	100	14,0%	16	1,7%	(100,0%)
Finance and administration	1 157	143	12,3%	-	-	143	12,3%	223	20,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	4 643	3 375	72,7%	-	-	3 375	72,7%	100	7,4%	(100,0%)
Community and Social Services	4 635	3 375	72,8%	-	-	3 375	72,8%	100	7,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	9	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	14 601	960	6,6%	1 682	11,5%	2 642	18,1%	6 440	58,9%	(73,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 601	960	6,6%	1 682	11,5%	2 642	18,1%	6 440	58,9%	(73,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	13 835	16	,1%	12 798	92,5%	12 814	92,6%	(860)	51,3%	(1 587,6%)
Energy sources	3 217	16	,5%	849	26,4%	865	26,9%	(860)	64,6%	(198,7%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	10 618	-	-	11 949	112,5%	11 949	112,5%	-	-	(100,0%)
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	236 756	26 847	11,3%	21 221	9,0%	48 068	20,3%	432	3,5%	4 812,8%
Property rates	37 631	2 298	6,1%	6 022	16,0%	8 320	22,1%	-	-	(100,0%)
Service charges	43 914	4 095	9,3%	5 035	11,5%	9 130	20,8%	-	-	(100,0%)

Other revenue	13 275	323	2,4%	443	3,3%	766	5,8%	(30)	-	(1 567,6%)
Transfers and Subsidies - Operational	108 052	3 424	3,2%	3 668	3,4%	7 092	6,6%	-	-	(100,0%)
Transfers and Subsidies - Capital	31 765	10 277	32,4%	14 814	46,6%	25 091	79,0%	536	(6,%)	2 666,2%
Interest	2 118	6 430	303,6%	(8 762)	(413,6%)	(2 332)	(110,1%)	(73)	524,5%	11 838,6%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(197 173)</b>	<b>(14 914)</b>	<b>7,6%</b>	<b>(17 252)</b>	<b>8,7%</b>	<b>(32 166)</b>	<b>16,3%</b>	<b>(20 166)</b>	<b>20,9%</b>	<b>(14,4%)</b>
Suppliers and employees	(196 973)	(14 914)	7,6%	(17 252)	8,8%	(32 166)	16,3%	(20 166)	20,9%	(14,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>39 583</b>	<b>11 933</b>	<b>30,1%</b>	<b>3 969</b>	<b>10,0%</b>	<b>15 902</b>	<b>40,2%</b>	<b>(19 734)</b>	<b>(52,1%)</b>	<b>(120,1%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>1 500</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(40 192)</b>	<b>(2 931)</b>	<b>7,3%</b>	<b>(7 911)</b>	<b>19,7%</b>	<b>(10 841)</b>	<b>27,0%</b>	<b>2</b>	-	<b>(512 450,8%)</b>
Capital assets	(40 192)	(2 931)	7,3%	(7 911)	19,7%	(10 841)	27,0%	2	-	(512 450,8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(38 692)</b>	<b>(2 931)</b>	<b>7,6%</b>	<b>(7 911)</b>	<b>20,4%</b>	<b>(10 841)</b>	<b>28,0%</b>	<b>2</b>	-	<b>(512 450,8%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>891</b>	<b>9 003</b>	<b>1 010,3%</b>	<b>(3 942)</b>	<b>(442,4%)</b>	<b>5 061</b>	<b>567,9%</b>	<b>(19 732)</b>	<b>(140,3%)</b>	<b>(80,0%)</b>
Cash/cash equivalents at the year begin:	3 309	3 435	103,8%	12 441	376,0%	3 435	103,8%	(6 249)	46,5%	(299,1%)
Cash/cash equivalents at the year end:	4 200	12 441	296,2%	10 323	245,8%	10 323	245,8%	(25 981)	(113,4%)	(139,7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 257	36,1%	918	14,7%	287	4,6%	2 796	44,7%	6 258	13,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 306	8,0%	1 326	4,6%	1 487	5,2%	23 623	82,2%	28 742	62,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	181	5,7%	129	4,1%	118	3,7%	2 725	86,4%	3 154	6,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	9,5%	6	9,5%	6	8,7%	48	72,3%	66	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	198	2,6%	198	2,6%	192	2,5%	6 957	92,2%	7 545	16,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
<b>Total By Income Source</b>	<b>4 948</b>	<b>10,8%</b>	<b>2 578</b>	<b>5,6%</b>	<b>2 090</b>	<b>4,6%</b>	<b>36 152</b>	<b>79,0%</b>	<b>45 767</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 453	10,1%	1 181	8,2%	1 117	7,8%	10 648	74,0%	14 399	31,5%	-	-	-	-
Commercial	1 969	18,5%	156	1,5%	395	3,7%	8 132	76,3%	10 651	23,3%	-	-	-	-
Households	1 054	5,8%	722	4,0%	542	3,0%	15 957	87,3%	18 275	39,9%	-	-	-	-
Other	472	19,3%	519	21,2%	36	1,5%	1 415	57,9%	2 442	5,3%	-	-	-	-
<b>Total By Customer Group</b>	<b>4 948</b>	<b>10,8%</b>	<b>2 578</b>	<b>5,6%</b>	<b>2 090</b>	<b>4,6%</b>	<b>36 152</b>	<b>79,0%</b>	<b>45 767</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
Bulk Electricity	(500)	(8,%)	2 177	3,6%	2 815	4,6%	56 130	92,6%	60 623	78,3%	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	(2 096)	(22,8%)	1 038	11,3%	3 167	34,4%	7 101	77,1%	9 210	11,9%	
Auditor-General	905	100,0%	-	-	-	-	-	-	905	1,2%	
Other	764	11,4%	591	8,8%	29	4%	5 314	79,4%	6 697	8,6%	
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>(927)</b>	<b>(1,2%)</b>	<b>3 806</b>	<b>4,9%</b>	<b>6 010</b>	<b>7,8%</b>	<b>68 546</b>	<b>88,5%</b>	<b>77 435</b>	<b>100,0%</b>	

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NKANDLA (KZN286)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	252 828	82 145	32,5%	69 712	27,6%	151 857	60,1%	68 522	66,4%	1,7%	
<b>Exchange Revenue</b>											
Service charges - Electricity	17 111	4 148	24,2%	4 308	25,2%	8 456	49,4%	2 261	26,9%	90,5%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	1 761	492	27,9%	492	27,9%	983	55,8%	430	44,2%	14,4%	
Sale of Goods and Rendering of Services	126	58	45,7%	98	77,4%	155	123,2%	32	18,5%	207,2%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 209	296	24,5%	303	25,1%	600	49,6%	211	33,0%	43,9%	
Interest earned from Current and Non Current Assets	3 218	431	13,4%	451	14,0%	882	27,4%	296	33,4%	52,0%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 749	357	20,4%	353	20,2%	710	40,6%	332	51,4%	6,5%	
Licence and permits	416	86	20,6%	97	23,3%	183	43,9%	87	51,8%	11,9%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	630	1 188	188,5%	593	94,0%	1 781	282,5%	192	145,5%	207,9%	
<b>Non-Exchange Revenue</b>											
Property rates	68 678	16 025	23,3%	16 025	23,3%	32 050	46,7%	16 462	49,8%	(2,7%)	
Surcharges and Taxes	20 257	4 647	22,9%	-	-	4 647	22,9%	3 696	1 255,3%	(100,0%)	
Fines, penalties and forfeits	79	199	251,8%	72	91,0%	271	342,8%	7	69,1%	950,0%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	136 462	54 006	39,6%	46 701	34,2%	100 707	73,8%	44 517	73,6%	4,9%	
Interest	1 132	212	18,8%	219	19,4%	432	38,1%	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	249 077	52 420	21,0%	58 757	23,6%	111 177	44,6%	52 325	48,7%	12,3%	
Employee related costs	81 160	19 694	24,3%	20 127	24,8%	39 820	49,1%	19 598	52,9%	2,7%	
Remuneration of councillors	11 713	2 786	23,8%	3 101	26,5%	5 887	50,3%	3 066	47,5%	1,2%	
Bulk purchases - electricity	22 900	6 504	28,4%	7 037	30,7%	13 541	59,1%	5 393	51,9%	30,5%	
Inventory consumed	-	-	-	-	-	-	-	483	74,0%	(100,0%)	
Debt impairment	6 500	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	20 001	5 139	25,7%	5 171	25,9%	10 310	51,5%	4 904	52,1%	5,5%	
Interest	65	2	2,7%	-	-	2	2,7%	2	5,9%	(100,0%)	
Contracted services	49 899	9 860	19,8%	10 252	20,5%	20 112	40,3%	8 575	37,2%	19,6%	
Transfers and subsidies	1 409	324	23,0%	221	15,7%	545	38,7%	341	43,1%	(35,1%)	
Irrecoverable debts written off	2 850	8	,3%	-	-	8	,3%	-	-	-	
Operational costs	52 580	8 104	15,4%	12 848	24,4%	20 952	39,8%	9 964	55,4%	28,9%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	3 751	29 725	-	10 955	-	40 680	-	16 197	-	-	
Transfers and subsidies - capital (monetary allocations)	40 437	9 093	22,5%	13 225	32,7%	22 318	55,2%	10 922	41,6%	21,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	44 188	38 818	-	24 180	-	62 998	-	27 119	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	44 188	38 818	-	24 180	-	62 998	-	27 119	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	44 188	38 818	-	24 180	-	62 998	-	27 119	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	44 188	38 818	-	24 180	-	62 998	-	27 119	-	-	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	41 159	7 950	19,3%	12 039	29,2%	19 989	48,6%	10 838	41,2%	11,1%	
National Government	35 163	7 907	22,5%	11 366	32,3%	19 273	54,8%	9 680	42,4%	17,4%	
Provincial Government	-	44	-	-	-	44	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	35 163	7 950	22,6%	11 366	32,3%	19 317	54,9%	9 680	42,4%	17,4%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5 996	-	-	673	11,2%	673	11,2%	1 158	31,6%	(41,9%)	
<b>Capital Expenditure Functional</b>	41 159	7 950	19,3%	12 039	29,2%	19 989	48,6%	10 838	41,2%	11,1%	
<b>Municipal governance and administration</b>	3 960	-	-	673	17,0%	673	17,0%	1 158	204,9%	(41,9%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	3 960	-	-	673	17,0%	673	17,0%	1 158	204,9%	(41,9%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	1 536	44	2,8%	-	-	44	2,8%	-	-	-	
Community and Social Services	1 536	44	2,8%	-	-	44	2,8%	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	23 089	7 663	33,2%	8 782	38,0%	16 445	71,2%	5 792	35,0%	51,6%	
Planning and Development	22 173	7 663	34,6%	8 772	39,6%	16 435	74,1%	3 138	38,7%	179,5%	
Road Transport	916	-	-	10	1,1%	10	1,1%	2 653	31,3%	(99,6%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	12 574	243	1,9%	2 584	20,6%	2 828	22,5%	3 888	55,8%	(33,5%)	
Energy sources	12 174	243	2,0%	2 584	21,2%	2 828	23,2%	3 888	59,1%	(33,5%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	400	-	-	-	-	-	-	-	-	-	
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	278 427	115 687	41,6%	64 889	23,3%	180 576	64,9%	68 579	60,0%	(5,4%)	
Property rates	58 376	24 976	42,8%	2 241	3,8%	27 218	46,6%	1 145	19,3%	95,8%	
Service charges	16 608	6 832	41,1%	5 122	30,8%	11 954	72,0%	3 807	46,6%	34,6%	

Other revenue	23 326	5 784	24,8%	1 156	5,0%	6 941	29,8%	4 067	70,9%	(71,6%)
Transfers and Subsidies - Operational	136 462	55 391	40,6%	45 353	33,2%	100 744	73,8%	45 092	74,9%	6%
Transfers and Subsidies - Capital	40 437	22 283	55,1%	10 570	26,1%	32 853	81,2%	14 175	74,0%	(25,4%)
Interest	3 218	420	13,1%	447	13,9%	867	26,9%	293	35,0%	52,3%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(237 785)</b>	<b>(68 883)</b>	<b>29,0%</b>	<b>(57 657)</b>	<b>24,2%</b>	<b>(126 540)</b>	<b>53,2%</b>	<b>(53 502)</b>	<b>54,6%</b>	<b>7,8%</b>
Suppliers and employees	(236 311)	(68 226)	28,9%	(57 369)	24,3%	(125 596)	53,1%	(53 108)	54,7%	8,0%
Finance charges	(65)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 409)	(657)	46,6%	(287)	20,4%	(944)	67,0%	(393)	30,2%	(26,9%)
<b>Net Cash from/(used) Operating Activities</b>	<b>40 642</b>	<b>46 804</b>	<b>115,2%</b>	<b>7 232</b>	<b>17,8%</b>	<b>54 036</b>	<b>133,0%</b>	<b>15 078</b>	<b>81,9%</b>	<b>(52,0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(47 333)</b>	<b>(9 780)</b>	<b>20,7%</b>	<b>(13 225)</b>	<b>27,9%</b>	<b>(23 005)</b>	<b>48,6%</b>	<b>(11 132)</b>	<b>42,8%</b>	<b>18,8%</b>
Capital assets	(47 333)	(9 780)	20,7%	(13 225)	27,9%	(23 005)	48,6%	(11 132)	42,8%	18,8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(47 333)</b>	<b>(9 780)</b>	<b>20,7%</b>	<b>(13 225)</b>	<b>27,9%</b>	<b>(23 005)</b>	<b>48,6%</b>	<b>(11 132)</b>	<b>42,8%</b>	<b>18,8%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(6 690)</b>	<b>37 023</b>	<b>(553,4%)</b>	<b>(5 993)</b>	<b>89,6%</b>	<b>31 031</b>	<b>(463,8%)</b>	<b>3 946</b>	<b>195,4%</b>	<b>(251,9%)</b>
Cash/cash equivalents at the year begin:	14 509	6 554	45,2%	37 023	255,2%	6 554	45,2%	27 606	24,1%	34,1%
Cash/cash equivalents at the year end:	7 819	37 023	473,5%	31 031	396,9%	31 031	396,9%	31 552	91,0%	(1,7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 488	(14,0%)	816	(7,7%)	527	(5,0%)	(13 455)	126,6%	(10 625)	(9,4%)	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 185	5,5%	4 997	5,3%	4 959	5,2%	79 401	84,0%	94 543	83,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	186	2,2%	169	2,0%	162	1,9%	7 931	93,9%	8 449	7,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	122	6,0%	74	3,7%	60	3,0%	1 764	87,3%	2 020	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	179	9%	171	9%	166	9%	18 529	97,3%	19 046	16,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	11	100,0%	11	-	-	-	-	-
<b>Total By Income Source</b>	<b>7 160</b>	<b>6,3%</b>	<b>6 227</b>	<b>5,5%</b>	<b>5 875</b>	<b>5,2%</b>	<b>94 182</b>	<b>83,0%</b>	<b>113 444</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 759	7,9%	4 753	7,9%	4 620	7,6%	46 416	76,7%	60 548	53,4%	-	-	-	-
Commercial	779	12,6%	306	5,0%	165	2,7%	4 911	79,7%	6 161	5,4%	-	-	-	-
Households	360	1,5%	349	1,5%	347	1,5%	22 207	95,5%	23 262	20,5%	-	-	-	-
Other	1 263	5,4%	819	3,5%	744	3,2%	20 648	88,0%	23 474	20,7%	-	-	-	-
<b>Total By Customer Group</b>	<b>7 160</b>	<b>6,3%</b>	<b>6 227</b>	<b>5,5%</b>	<b>5 875</b>	<b>5,2%</b>	<b>94 182</b>	<b>83,0%</b>	<b>113 444</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3	(53,1%)	(8)	142,3%	0	(2%)	(1)	10,9%	(6)	(23,7%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31	100,0%	-	-	-	-	-	-	31	123,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>34</b>	<b>136,3%</b>	<b>(8)</b>	<b>(33,7%)</b>	<b>0</b>	<b>-</b>	<b>(1)</b>	<b>(2,6%)</b>	<b>25</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: KING CETSHWAYO (DC28)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>955 454</b>	<b>364 990</b>	<b>38,2%</b>	<b>297 866</b>	<b>31,2%</b>	<b>662 856</b>	<b>69,4%</b>	<b>292 019</b>	<b>69,2%</b>	<b>2,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	75 316	15 756	20,9%	15 711	20,9%	31 466	41,8%	15 306	40,6%	2,6%
Service charges - Waste Water Management	10 675	2 358	22,1%	3 160	29,6%	5 518	51,7%	2 562	47,2%	23,4%
Service charges - Waste Management	44 346	10 342	23,3%	9 296	21,0%	19 638	44,3%	9 990	43,7%	(6,9%)
Sale of Goods and Rendering of Services	868	232	26,7%	192	22,1%	424	48,8%	169	32,6%	13,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 784	910	51,0%	824	46,2%	1 734	97,2%	1 122	127,3%	(26,5%)
Interest earned from Current and Non Current Assets	27 560	8 194	29,7%	6 897	25,0%	15 091	54,8%	6 226	56,4%	10,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	337	93,4%	-	-	337	93,4%	16	90,6%	(100,0%)
Licence and permits	124	51	41,1%	63	50,8%	114	91,9%	45	69,9%	38,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 303	1 035	44,9%	2 399	104,2%	3 434	149,1%	598	39,0%	301,4%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 656	593	35,8%	576	34,8%	1 169	70,6%	517	59,2%	11,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	784 953	324 674	41,4%	258 072	32,9%	582 746	74,2%	255 468	74,6%	1,0%
Interest	3 542	309	8,7%	212	6,0%	521	14,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 968	200	10,1%	463	23,5%	663	33,7%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	1	-	1	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 187 482</b>	<b>284 931</b>	<b>24,0%</b>	<b>298 032</b>	<b>25,1%</b>	<b>582 963</b>	<b>49,1%</b>	<b>279 574</b>	<b>45,6%</b>	<b>6,6%</b>
Employee related costs	436 755	103 411	23,7%	114 547	26,2%	217 958	49,9%	87 750	40,5%	30,5%
Remuneration of councillors	19 210	3 758	19,6%	4 043	21,0%	7 801	40,6%	4 267	42,2%	(5,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	184 400	35 715	19,4%	34 639	18,8%	70 354	38,2%	52 717	56,4%	(34,3%)
Debt impairment	10 461	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	159 856	39 964	25,0%	39 964	25,0%	79 928	50,0%	29 813	40,8%	34,0%
Interest	8 089	2 022	25,0%	2 022	25,0%	4 044	50,0%	1 512	100,0%	33,8%
Contracted services	151 840	40 106	26,4%	55 008	36,2%	95 113	62,6%	59 308	55,3%	(7,3%)
Transfers and subsidies	8 624	4 458	51,7%	1 269	14,7%	5 726	66,4%	850	28,3%	49,2%
Irrecoverable debts written off	10 034	-	-	-	-	-	-	-	-	-
Operational costs	136 741	46 800	34,2%	38 507	28,2%	85 307	62,4%	30 845	49,5%	24,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	61 471	8 697	14,1%	8 035	13,1%	16 732	27,2%	12 512	37,5%	(35,8%)
<b>Surplus/(Deficit)</b>	<b>(232 028)</b>	<b>80 059</b>	<b>-</b>	<b>(166)</b>	<b>-</b>	<b>79 893</b>	<b>-</b>	<b>12 445</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	465 937	129 441	27,8%	180 180	38,7%	309 621	66,5%	141 376	51,2%	27,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>233 909</b>	<b>209 500</b>	<b>-</b>	<b>180 013</b>	<b>-</b>	<b>389 513</b>	<b>-</b>	<b>153 821</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>233 909</b>	<b>209 500</b>	<b>-</b>	<b>180 013</b>	<b>-</b>	<b>389 513</b>	<b>-</b>	<b>153 821</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>233 909</b>	<b>209 500</b>	<b>-</b>	<b>180 013</b>	<b>-</b>	<b>389 513</b>	<b>-</b>	<b>153 821</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>233 909</b>	<b>209 500</b>	<b>-</b>	<b>180 013</b>	<b>-</b>	<b>389 513</b>	<b>-</b>	<b>153 821</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>413 163</b>	<b>113 719</b>	<b>27,5%</b>	<b>157 468</b>	<b>38,1%</b>	<b>271 187</b>	<b>65,6%</b>	<b>125 520</b>	<b>50,2%</b>	<b>25,5%</b>
National Government	405 163	112 557	27,8%	152 406	37,6%	264 963	65,4%	122 936	51,2%	24,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>405 163</b>	<b>112 557</b>	<b>27,8%</b>	<b>152 406</b>	<b>37,6%</b>	<b>264 963</b>	<b>65,4%</b>	<b>122 936</b>	<b>51,2%</b>	<b>24,0%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	1 162	14,5%	5 062	63,3%	6 224	77,8%	2 585	39,8%	95,8%
<b>Capital Expenditure Functional</b>	<b>413 163</b>	<b>113 719</b>	<b>27,5%</b>	<b>157 468</b>	<b>38,1%</b>	<b>271 187</b>	<b>65,6%</b>	<b>125 520</b>	<b>50,2%</b>	<b>25,5%</b>
<b>Municipal governance and administration</b>	<b>1 681</b>	<b>54</b>	<b>3,2%</b>	<b>214</b>	<b>12,7%</b>	<b>268</b>	<b>15,9%</b>	<b>63</b>	<b>12,9%</b>	<b>237,0%</b>
Executive and Council	-	-	-	6	-	6	-	3	9%	86,7%
Finance and administration	1 681	54	3,2%	208	12,4%	262	15,6%	60	14,2%	244,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34</b>	<b>2,2%</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	34	67,5%	(100,0%)
<b>Trading Services</b>	<b>411 482</b>	<b>113 665</b>	<b>27,6%</b>	<b>157 254</b>	<b>38,2%</b>	<b>270 919</b>	<b>65,8%</b>	<b>125 423</b>	<b>50,8%</b>	<b>25,4%</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	388 341	113 501	29,2%	150 537	38,8%	264 038	68,0%	119 459	51,2%	26,0%
Waste Water Management	23 141	163	7%	6 717	29,0%	6 881	29,7%	5 964	40,2%	12,6%
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 551 694</b>	<b>1 496 946</b>	<b>96,5%</b>	<b>1 677 613</b>	<b>108,1%</b>	<b>3 174 559</b>	<b>204,6%</b>	<b>1 383 849</b>	<b>183,7%</b>	<b>21,2%</b>
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	120 786	33 807	28,0%	34 202	28,3%	68 008	56,3%	34 776	50,8%	(1,7%)

Other revenue	152 458	907 307	595.1%	1 220 045	800.2%	2 127 352	1 395.4%	950 858	1 573.2%	28.3%
Transfers and Subsidies - Operational	784 953	330 724	42.1%	255 499	32.5%	586 233	74.7%	242 043	73.0%	5.6%
Transfers and Subsidies - Capital	465 937	222 400	47.7%	165 436	35.5%	387 836	83.2%	152 489	73.3%	8.5%
Interest	27 560	2 708	9.8%	2 432	8.8%	5 140	18.7%	3 683	34.5%	(34.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 008 948)</b>	<b>(395 711)</b>	<b>39.2%</b>	<b>(482 894)</b>	<b>47.9%</b>	<b>(878 605)</b>	<b>87.1%</b>	<b>(474 604)</b>	<b>83.1%</b>	<b>1.7%</b>
Suppliers and employees	(1 000 325)	(395 711)	39.6%	(482 894)	48.3%	(878 605)	87.8%	(474 604)	83.5%	1.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 624)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>542 746</b>	<b>1 101 235</b>	<b>202.9%</b>	<b>1 194 719</b>	<b>220.1%</b>	<b>2 295 954</b>	<b>423.0%</b>	<b>909 245</b>	<b>409.2%</b>	<b>31.4%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(475 137)</b>	<b>(113 719)</b>	<b>23.9%</b>	<b>(157 468)</b>	<b>33.1%</b>	<b>(271 187)</b>	<b>57.1%</b>	<b>(125 520)</b>	<b>50.2%</b>	<b>25.5%</b>
Capital assets	(475 137)	(113 719)	23.9%	(157 468)	33.1%	(271 187)	57.1%	(125 520)	50.2%	25.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(475 137)</b>	<b>(113 719)</b>	<b>23.9%</b>	<b>(157 468)</b>	<b>33.1%</b>	<b>(271 187)</b>	<b>57.1%</b>	<b>(125 520)</b>	<b>50.2%</b>	<b>25.5%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>1 074</b>	<b>(61)</b>	<b>(5.7%)</b>	<b>(14)</b>	<b>(1.3%)</b>	<b>(75)</b>	<b>(7.0%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 074	(61)	(5.7%)	(14)	(1.3%)	(75)	(7.0%)	-	-	(100.0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>1 074</b>	<b>(61)</b>	<b>(5.7%)</b>	<b>(14)</b>	<b>(1.3%)</b>	<b>(75)</b>	<b>(7.0%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>68 683</b>	<b>987 455</b>	<b>1 437.7%</b>	<b>1 037 237</b>	<b>1 510.2%</b>	<b>2 024 692</b>	<b>2 947.9%</b>	<b>783 724</b>	<b>113 885.7%</b>	<b>32.3%</b>
Cash/cash equivalents at the year begin:	114 652	168 907	147.5%	1 156 363	1 009.5%	168 907	147.5%	1 027 771	103.1%	12.5%
Cash/cash equivalents at the year end:	183 235	1 156 363	631.1%	2 193 600	1 197.2%	2 193 600	1 197.2%	1 811 495	1 356.9%	21.1%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5 720	7.2%	4 005	5.1%	2 242	2.8%	67 006	84.8%	78 972	55.6%	-	-	35 442	44.9%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 729	7.1%	707	2.9%	512	2.1%	21 431	87.9%	24 379	17.2%	-	-	14 374	59.0%
Receivables from Exchange Transactions - Waste Management	2 886	46.5%	438	7.1%	7	.1%	2 869	46.3%	6 200	4.4%	-	-	3 074	49.6%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	287	1.2%	313	1.3%	410	1.7%	22 934	95.8%	23 944	16.9%	-	-	12 809	53.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	228	2.7%	210	2.5%	169	2.0%	7 830	92.8%	8 436	5.9%	-	-	-	-
<b>Total By Income Source</b>	<b>10 849</b>	<b>7.6%</b>	<b>5 673</b>	<b>4.0%</b>	<b>3 339</b>	<b>2.4%</b>	<b>122 069</b>	<b>86.0%</b>	<b>141 930</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>65 699</b>	<b>46.3%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 198	17.7%	2 667	14.8%	1 054	5.8%	11 142	61.7%	18 061	12.7%	-	-	-	-
Commercial	4 394	22.6%	1 005	5.2%	438	2.3%	13 584	69.9%	19 420	13.7%	-	-	5 234	27.0%
Households	3 250	3.1%	1 999	1.9%	1 845	1.8%	96 740	93.2%	103 835	73.2%	-	-	60 464	58.2%
Other	6	.9%	2	.4%	3	.5%	603	98.2%	615	.4%	-	-	-	-
<b>Total By Customer Group</b>	<b>10 849</b>	<b>7.6%</b>	<b>5 673</b>	<b>4.0%</b>	<b>3 339</b>	<b>2.4%</b>	<b>122 069</b>	<b>86.0%</b>	<b>141 930</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>65 699</b>	<b>46.3%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	10 830	100.0%	-	-	-	-	-	-	10 830	37.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 026	87.1%	2 031	11.0%	314	1.7%	32	.2%	18 402	63.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>26 855</b>	<b>91.9%</b>	<b>2 031</b>	<b>6.9%</b>	<b>314</b>	<b>1.1%</b>	<b>32</b>	<b>.1%</b>	<b>29 232</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MANDENI (KZN291)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>454 622</b>	<b>156 879</b>	<b>34,5%</b>	<b>130 425</b>	<b>28,7%</b>	<b>287 304</b>	<b>63,2%</b>	<b>167 767</b>	<b>75,2%</b>	<b>(22,3%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	82 686	22 583	27,3%	21 272	25,7%	43 855	53,0%	15 163	48,1%	40,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 713	3 466	23,6%	3 805	25,9%	7 270	49,4%	3 322	46,8%	14,5%
Sale of Goods and Rendering of Services	1 513	264	17,4%	322	21,3%	586	38,7%	185	20,2%	73,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 016	378	18,7%	397	19,7%	775	38,4%	251	62,8%	58,2%
Interest earned from Current and Non Current Assets	25 000	3 774	15,1%	3 020	12,1%	6 794	27,2%	2 159	10,7%	39,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	153	20,3%	149	19,7%	302	40,0%	204	92,3%	(27,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 252	304	24,3%	369	29,5%	673	53,7%	446	45,8%	(17,4%)
<b>Non-Exchange Revenue</b>										
Property rates	64 913	20 053	30,9%	16 534	25,5%	36 588	56,4%	9 325	75,2%	77,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 367	20	1,5%	50	3,7%	70	5,2%	22	3,2%	129,7%
Licences or permits	998	204	20,5%	120	12,1%	325	32,5%	310	52,3%	(61,2%)
Transfer and subsidies - Operational	254 966	105 161	41,2%	83 476	32,7%	188 637	74,0%	135 455	94,6%	(38,4%)
Interest	4 453	519	11,6%	912	20,5%	1 430	32,1%	925	58,0%	(1,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>487 944</b>	<b>106 741</b>	<b>21,9%</b>	<b>131 952</b>	<b>27,0%</b>	<b>238 692</b>	<b>48,9%</b>	<b>133 562</b>	<b>49,5%</b>	<b>(1,2%)</b>
Employee related costs	167 901	40 257	24,0%	40 374	24,0%	80 631	48,0%	37 025	45,7%	9,0%
Remuneration of councillors	17 043	3 799	22,3%	3 764	22,1%	7 563	44,4%	4 247	48,0%	(11,4%)
Bulk purchases - electricity	66 107	20 022	30,3%	15 832	23,9%	35 854	54,2%	18 590	54,6%	(14,8%)
Inventory consumed	5 918	203	3,4%	714	12,1%	917	15,5%	2 082	57,3%	(65,7%)
Debt impairment	32 077	-	-	16 039	50,0%	16 039	50,0%	15 130	50,0%	6,0%
Depreciation and amortisation	36 240	9 965	27,5%	10 006	27,6%	19 972	55,1%	8 838	46,4%	13,2%
Interest	3 050	-	-	-	-	-	-	0	0%	(100,0%)
Contracted services	89 650	16 625	18,5%	20 912	23,3%	37 537	41,9%	22 720	47,1%	(8,0%)
Transfers and subsidies	-	-	-	2 200	-	2 200	-	-	-	(100,0%)
Irrecoverable debts written off	6 637	-	-	-	-	-	-	3 130	50,0%	(100,0%)
Operational costs	62 722	15 860	25,3%	22 109	35,2%	37 969	60,5%	21 798	63,0%	1,4%
Losses on disposal of Assets	600	-	-	-	-	-	-	-	-	(100,0%)
Other Losses	-	11	-	2	-	12	-	-	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>(33 322)</b>	<b>50 138</b>	<b>-</b>	<b>(1 526)</b>	<b>-</b>	<b>48 612</b>	<b>-</b>	<b>34 206</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	46 017	25 683	55,8%	(3 956)	(8,6%)	21 727	47,2%	12 262	43,6%	(132,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>12 694</b>	<b>75 821</b>	<b>-</b>	<b>(5 482)</b>	<b>-</b>	<b>70 339</b>	<b>-</b>	<b>46 467</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>12 694</b>	<b>75 821</b>	<b>-</b>	<b>(5 482)</b>	<b>-</b>	<b>70 339</b>	<b>-</b>	<b>46 467</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>12 694</b>	<b>75 821</b>	<b>-</b>	<b>(5 482)</b>	<b>-</b>	<b>70 339</b>	<b>-</b>	<b>46 467</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>12 694</b>	<b>75 821</b>	<b>-</b>	<b>(5 482)</b>	<b>-</b>	<b>70 339</b>	<b>-</b>	<b>46 467</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>130 596</b>	<b>17 420</b>	<b>13,3%</b>	<b>26 463</b>	<b>20,3%</b>	<b>43 883</b>	<b>33,6%</b>	<b>(486 806)</b>	<b>(375,9%)</b>	<b>(105,4%)</b>
National Government	39 884	10 427	26,1%	9 387	23,5%	19 814	49,7%	(221 749)	(636,9%)	(104,2%)
Provincial Government	174	-	-	264	151,8%	264	151,8%	(687)	(93,0%)	(138,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>40 058</b>	<b>10 427</b>	<b>26,0%</b>	<b>9 651</b>	<b>24,1%</b>	<b>20 078</b>	<b>50,1%</b>	<b>(222 437)</b>	<b>(625,3%)</b>	<b>(104,3%)</b>
Borrowing	-	-	-	-	-	-	-	(3 881)	-	(100,0%)
Internally generated funds	90 538	6 993	7,7%	16 812	18,6%	23 806	26,3%	(260 488)	(278,5%)	(106,5%)
<b>Capital Expenditure Functional</b>	<b>130 596</b>	<b>17 420</b>	<b>13,3%</b>	<b>26 463</b>	<b>20,3%</b>	<b>43 883</b>	<b>33,6%</b>	<b>(486 806)</b>	<b>(375,9%)</b>	<b>(105,4%)</b>
<b>Municipal governance and administration</b>	<b>34 549</b>	<b>3 235</b>	<b>9,4%</b>	<b>9 261</b>	<b>26,8%</b>	<b>12 497</b>	<b>36,2%</b>	<b>(144 036)</b>	<b>(996,9%)</b>	<b>(106,4%)</b>
Executive and Council	30 000	3 168	10,6%	7 872	26,2%	11 040	36,8%	22	51,7%	35 973,9%
Finance and administration	4 549	68	1,5%	1 389	30,5%	1 457	32,0%	(144 058)	(1 716,2%)	(101,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>26 644</b>	<b>2 286</b>	<b>8,6%</b>	<b>3 113</b>	<b>11,7%</b>	<b>5 399</b>	<b>20,3%</b>	<b>(119 335)</b>	<b>(767,2%)</b>	<b>(102,6%)</b>
Community and Social Services	8 664	1 982	22,9%	1 882	21,5%	3 845	44,4%	(111 850)	(2 504,4%)	(101,7%)
Sport And Recreation	8 836	304	3,4%	1 250	14,2%	1 554	17,6%	(7 485)	(73,9%)	(116,7%)
Public Safety	9 143	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>62 038</b>	<b>11 899</b>	<b>19,2%</b>	<b>13 692</b>	<b>22,1%</b>	<b>25 591</b>	<b>41,2%</b>	<b>(185 029)</b>	<b>(195,5%)</b>	<b>(107,4%)</b>
Planning and Development	7 522	988	13,1%	578	7,7%	1 566	20,8%	(33 177)	(269,4%)	(101,7%)
Road Transport	54 517	10 911	20,0%	13 114	24,1%	24 025	44,1%	(151 852)	(184,2%)	(108,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>7 365</b>	<b>-</b>	<b>-</b>	<b>397</b>	<b>5,4%</b>	<b>397</b>	<b>5,4%</b>	<b>(38 406)</b>	<b>(631,0%)</b>	<b>(101,0%)</b>
Energy sources	4 869	-	-	-	-	-	-	(33 686)	(885,4%)	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	870	-	-	-	-	-	-	-	-	-
Waste Management	1 626	-	-	397	24,4%	397	24,4%	(4 720)	(192,0%)	(108,4%)
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>501 148</b>	<b>410 479</b>	<b>81,9%</b>	<b>344 824</b>	<b>68,8%</b>	<b>755 304</b>	<b>150,7%</b>	<b>(1 782 275)</b>	<b>(366,3%)</b>	<b>(119,3%)</b>
Property rates	49 972	36 729	73,5%	30 956	61,9%	67 685	135,4%	(62 431)	(133,0%)	(149,6%)
Service charges	98 454	9 289	9,4%	4 670	4,7%	13 959	14,2%	(34 750)	(18,7%)	(113,4%)

Other revenue	26 748	52 560	196.5%	1 090	4.1%	53 650	200.6%	(20 586)	(392.6%)	(105.3%)
Transfers and Subsidies - Operational	254 956	317 700	124.6%	287 103	112.6%	604 803	237.2%	(1 280 868)	(448.6%)	(122.4%)
Transfers and Subsidies - Capital	46 017	(6 284)	(13.7%)	20 432	44.4%	14 147	30.7%	(371 952)	(901.3%)	(105.5%)
Interest	25 000	485	1.9%	575	2.3%	1 060	4.2%	(11 689)	(31.2%)	(104.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(439 043)</b>	<b>(116 633)</b>	<b>26.6%</b>	<b>(141 161)</b>	<b>32.2%</b>	<b>(257 794)</b>	<b>58.7%</b>	<b>322 725</b>	<b>(55.0%)</b>	<b>(143.7%)</b>
Suppliers and employees	(435 993)	(116 633)	26.8%	(141 161)	32.4%	(257 794)	59.1%	322 725	(55.5%)	(143.7%)
Finance charges	(3 650)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>62 106</b>	<b>293 846</b>	<b>473.1%</b>	<b>203 664</b>	<b>327.9%</b>	<b>497 510</b>	<b>801.1%</b>	<b>(1 459 550)</b>	<b>(3 041.8%)</b>	<b>(114.0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(144 685)</b>									
Capital assets	(144 685)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(144 685)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	79	-	82	-	161	-	(274)	-	(130.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	79	-	82	-	161	-	(274)	-	(130.0%)
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>		<b>79</b>		<b>82</b>		<b>161</b>		<b>(274)</b>		<b>(130.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(82 580)</b>	<b>293 925</b>	<b>(355.9%)</b>	<b>203 746</b>	<b>(246.7%)</b>	<b>497 671</b>	<b>(602.7%)</b>	<b>(1 459 824)</b>	<b>1 390.9%</b>	<b>(114.0%)</b>
Cash/cash equivalents at the year begin:	92 208	-	-	425 853	461.8%	-	-	59 174	619.7%	-
Cash/cash equivalents at the year end:	9 629	425 853	4 422.7%	629 598	6 538.6%	629 598	6 538.6%	(1 059 800)	(1 281.1%)	(159.4%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 913	16.7%	1 660	14.5%	1 294	11.3%	6 555	57.4%	11 421	4.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 966	3.5%	4 004	2.8%	3 821	2.7%	129 384	91.0%	142 175	51.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 420	1.9%	1 179	1.6%	977	1.3%	70 384	95.2%	73 961	26.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	(3.2%)	31	(3.0%)	12	(1.2%)	(1 130)	107.4%	(1 052)	(4%)	-	-	-	-
Interest on Arrear Debtor Accounts	447	1.1%	436	1.1%	470	1.2%	38 816	96.6%	40 168	14.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 690	46.2%	6	.1%	6	.1%	5 450	53.7%	10 152	3.7%	-	-	-	-
<b>Total By Income Source</b>	<b>13 471</b>	<b>4.9%</b>	<b>7 316</b>	<b>2.6%</b>	<b>6 580</b>	<b>2.4%</b>	<b>249 459</b>	<b>90.1%</b>	<b>276 826</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 076	4.8%	1 839	4.3%	2 425	5.7%	36 509	85.2%	42 849	15.5%	-	-	-	-
Commercial	6 482	11.7%	2 026	3.7%	1 448	2.6%	45 545	82.1%	55 501	20.0%	-	-	-	-
Households	4 644	2.7%	3 311	1.9%	2 559	1.5%	159 876	93.8%	170 390	61.6%	-	-	-	-
Other	269	3.3%	140	1.7%	147	1.8%	7 529	93.1%	8 085	2.9%	-	-	-	-
<b>Total By Customer Group</b>	<b>13 471</b>	<b>4.9%</b>	<b>7 316</b>	<b>2.6%</b>	<b>6 580</b>	<b>2.4%</b>	<b>249 459</b>	<b>90.1%</b>	<b>276 826</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: KWADUKUZA (KZN292)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>3 011 913</b>	<b>661 737</b>	<b>22,0%</b>	<b>756 776</b>	<b>25,1%</b>	<b>1 418 514</b>	<b>47,1%</b>	<b>703 324</b>	<b>48,3%</b>	<b>7,6%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 593 176	305 714	19,2%	366 228	23,0%	671 942	42,2%	321 614	41,9%	13,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	108 227	29 123	26,9%	29 794	27,5%	58 917	54,4%	26 503	52,6%	12,4%
Sale of Goods and Rendering of Services	33 194	6 989	21,1%	6 011	18,1%	13 000	39,2%	8 385	38,3%	(28,3%)
Agency services	14 500	1 716	11,8%	2 778	19,2%	4 494	31,0%	2 982	40,5%	(6,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 250	2 836	25,2%	2 349	20,9%	5 186	46,1%	2 791	48,5%	(15,8%)
Interest earned from Current and Non Current Assets	47 963	11 783	24,6%	14 321	29,9%	26 104	54,4%	22 205	75,6%	(35,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 610	894	24,8%	970	26,9%	1 864	51,6%	758	53,0%	28,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 807	19 899	80,2%	(2 113)	(8,5%)	17 785	71,7%	12 464	71,0%	(117,0%)
<b>Non-Exchange Revenue</b>										
Property rates	812 465	149 470	18,4%	222 951	27,4%	372 420	45,8%	198 880	47,3%	12,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	411 119	5 091	12,4%	5 869	14,3%	10 960	26,7%	9 638	74,2%	(39,1%)
Licences or permits	1 660	198	11,9%	163	9,8%	361	21,8%	541	74,5%	(69,8%)
Transfer and subsidies - Operational	311 441	123 732	39,7%	103 868	33,4%	227 600	73,1%	96 361	71,9%	7,8%
Interest	3 500	4 293	122,7%	3 588	102,5%	7 881	225,2%	(0)	-	(17 083 861,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 011 642</b>	<b>660 448</b>	<b>21,9%</b>	<b>736 078</b>	<b>24,4%</b>	<b>1 396 526</b>	<b>46,4%</b>	<b>678 520</b>	<b>48,0%</b>	<b>8,5%</b>
Employee related costs	668 517	142 866	21,4%	154 485	23,1%	297 370	44,5%	146 652	47,0%	5,3%
Remuneration of councillors	33 638	7 651	22,7%	8 707	25,9%	16 358	48,6%	7 489	38,5%	16,3%
Bulk purchases - electricity	1 432 007	355 433	24,8%	380 852	26,6%	736 285	51,4%	311 760	51,7%	22,2%
Inventory consumed	28 964	8 794	30,4%	7 607	26,3%	16 401	56,6%	6 646	52,6%	14,5%
Debt impairment	29 241	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	179 433	36 635	20,4%	36 663	20,4%	73 299	40,9%	33 240	39,6%	10,3%
Interest	14 300	109	,8%	7 143	49,9%	7 251	50,7%	7 846	50,6%	(9,0%)
Contracted services	405 314	81 611	20,1%	95 421	23,5%	177 033	43,7%	116 785	50,0%	(18,3%)
Transfers and subsidies	17 521	4 714	26,9%	3 622	20,7%	8 335	47,6%	3 639	24,1%	(5,%)
Irrecoverable debts written off	2 840	815	28,7%	2 373	83,5%	3 188	112,3%	749	55,0%	216,9%
Operational costs	161 547	21 800	13,5%	39 205	24,3%	61 005	37,8%	43 716	46,6%	(10,3%)
Losses on disposal of Assets	8 621	-	-	-	-	-	-	-	-	-
Other Losses	29 700	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>271</b>	<b>1 289</b>	<b>-</b>	<b>20 698</b>	<b>-</b>	<b>21 988</b>	<b>-</b>	<b>24 803</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	63 034	13 901	22,1%	10 035	15,9%	23 936	38,0%	104 727	228,0%	(90,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>63 304</b>	<b>15 190</b>	<b>-</b>	<b>30 734</b>	<b>-</b>	<b>45 924</b>	<b>-</b>	<b>129 530</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>63 304</b>	<b>15 190</b>	<b>-</b>	<b>30 734</b>	<b>-</b>	<b>45 924</b>	<b>-</b>	<b>129 530</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>63 304</b>	<b>15 190</b>	<b>-</b>	<b>30 734</b>	<b>-</b>	<b>45 924</b>	<b>-</b>	<b>129 530</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>63 304</b>	<b>15 190</b>	<b>-</b>	<b>30 734</b>	<b>-</b>	<b>45 924</b>	<b>-</b>	<b>129 530</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>230 797</b>	<b>37 551</b>	<b>16,3%</b>	<b>55 679</b>	<b>24,1%</b>	<b>93 230</b>	<b>40,4%</b>	<b>179 286</b>	<b>85,3%</b>	<b>(68,9%)</b>
National Government	54 551	12 369	22,7%	19 609	35,9%	31 978	58,6%	103 600	269,8%	(81,1%)
Provincial Government	50	-	-	-	-	-	-	-	,1%	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	250	-	-	130	52,1%	130	52,1%	-	-	(100,0%)
<b>Transfers recognised - capital</b>	<b>54 851</b>	<b>12 369</b>	<b>22,6%</b>	<b>19 739</b>	<b>36,0%</b>	<b>32 108</b>	<b>58,5%</b>	<b>103 600</b>	<b>257,2%</b>	<b>(80,9%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	175 946	25 182	14,3%	35 941	20,4%	61 122	34,7%	75 686	39,3%	(52,5%)
<b>Capital Expenditure Functional</b>	<b>230 797</b>	<b>37 551</b>	<b>16,3%</b>	<b>55 679</b>	<b>24,1%</b>	<b>93 230</b>	<b>40,4%</b>	<b>179 286</b>	<b>85,3%</b>	<b>(68,9%)</b>
<b>Municipal governance and administration</b>	<b>24 987</b>	<b>1 647</b>	<b>6,6%</b>	<b>1 487</b>	<b>6,0%</b>	<b>3 134</b>	<b>12,5%</b>	<b>11 882</b>	<b>30,9%</b>	<b>(87,5%)</b>
Executive and Council	2 700	1 505	55,7%	-	-	1 505	55,7%	8 597	40,3%	(100,0%)
Finance and administration	22 287	142	,6%	1 487	6,7%	1 630	7,3%	3 286	19,4%	(54,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>45 277</b>	<b>3 142</b>	<b>6,9%</b>	<b>6 419</b>	<b>14,2%</b>	<b>9 562</b>	<b>21,1%</b>	<b>16 486</b>	<b>36,6%</b>	<b>(61,1%)</b>
Community and Social Services	5 630	1 185	21,0%	650	11,5%	1 835	32,6%	1 830	29,9%	(64,5%)
Sport And Recreation	26 277	1 498	5,7%	3 489	13,3%	4 986	19,0%	2 223	15,5%	56,9%
Public Safety	2 770	460	16,6%	696	25,1%	1 156	41,7%	11 836	87,7%	(94,1%)
Housing	10 600	-	-	1 584	14,9%	1 584	14,9%	597	6,8%	165,4%
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>95 447</b>	<b>16 365</b>	<b>17,1%</b>	<b>24 308</b>	<b>25,5%</b>	<b>40 674</b>	<b>42,6%</b>	<b>102 507</b>	<b>161,8%</b>	<b>(76,3%)</b>
Planning and Development	9 156	1 618	17,7%	-	-	1 618	17,7%	31	,2%	(100,0%)
Road Transport	86 291	14 747	17,1%	24 308	28,2%	39 056	45,3%	102 475	188,3%	(76,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>65 085</b>	<b>16 396</b>	<b>25,2%</b>	<b>23 465</b>	<b>36,1%</b>	<b>39 861</b>	<b>61,2%</b>	<b>48 411</b>	<b>59,8%</b>	<b>(51,5%)</b>
Energy sources	64 035	16 396	25,6%	23 335	36,4%	39 731	62,0%	47 574	60,4%	(51,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 050	-	-	130	12,4%	130	12,4%	837	31,2%	(84,4%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>3 436 129</b>	<b>867 822</b>	<b>25,3%</b>	<b>876 832</b>	<b>25,5%</b>	<b>1 744 654</b>	<b>50,8%</b>	<b>825 928</b>	<b>57,3%</b>	<b>6,2%</b>
Property rates	808 900	157 748	19,5%	225 214	27,8%	382 962	47,3%	195 159	48,4%	15,4%
Service charges	1 917 168	478 727	25,0%	473 167	24,7%	951 894	49,7%	418 042	55,8%	13,2%

Other revenue	227 267	71 344	31.4%	49 243	21.7%	120 587	53.1%	61 920	69.4%	(20.5%)
Transfers and Subsidies - Operational	359 765	142 892	39.7%	111 534	31.0%	254 426	70.7%	103 946	73.3%	7.3%
Transfers and Subsidies - Capital	63 034	-	-	-	-	-	-	25 492	56.3%	(100.0%)
Interest	59 996	17 111	28.5%	17 674	29.5%	34 785	58.0%	21 369	80.8%	(17.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(3 058 260)</b>	<b>(701 004)</b>	<b>22.9%</b>	<b>(623 744)</b>	<b>20.4%</b>	<b>(1 324 748)</b>	<b>43.3%</b>	<b>(539 633)</b>	<b>33.1%</b>	<b>15.6%</b>
Suppliers and employees	(3 031 190)	(700 895)	23.1%	(616 601)	20.3%	(1 317 496)	43.5%	(531 787)	33.2%	15.9%
Finance charges	(14 300)	(109)	.8%	(7 143)	49.9%	(7 251)	50.7%	(7 846)	50.6%	(9.0%)
Transfers and grants	(12 771)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>377 869</b>	<b>166 819</b>	<b>44.1%</b>	<b>253 088</b>	<b>67.0%</b>	<b>419 907</b>	<b>111.1%</b>	<b>286 295</b>	<b>266.2%</b>	<b>(11.6%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(284 656)</b>	<b>(126 019)</b>	<b>44.3%</b>	<b>(74 761)</b>	<b>26.3%</b>	<b>(200 780)</b>	<b>70.5%</b>	<b>(199 302)</b>	<b>98.7%</b>	<b>(62.5%)</b>
Capital assets	(284 656)	(126 019)	44.3%	(74 761)	26.3%	(200 780)	70.5%	(199 302)	98.7%	(62.5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(284 656)</b>	<b>(126 019)</b>	<b>44.3%</b>	<b>(74 761)</b>	<b>26.3%</b>	<b>(200 780)</b>	<b>70.5%</b>	<b>(199 302)</b>	<b>98.7%</b>	<b>(62.5%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>3 240</b>	<b>6</b>	<b>.2%</b>	<b>14</b>	<b>.4%</b>	<b>20</b>	<b>.6%</b>	<b>21</b>	<b>8.3%</b>	<b>(30.6%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 240	6	.2%	14	.4%	20	.6%	21	8.3%	(30.6%)
<b>Payments</b>	<b>(16 283)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(16 283)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(13 043)</b>	<b>6</b>	<b>-</b>	<b>14</b>	<b>(.1%)</b>	<b>20</b>	<b>(.2%)</b>	<b>21</b>	<b>(.2%)</b>	<b>(30.6%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>80 170</b>	<b>40 806</b>	<b>50.9%</b>	<b>178 341</b>	<b>222.5%</b>	<b>219 147</b>	<b>273.4%</b>	<b>87 013</b>	<b>(858.0%)</b>	<b>105.0%</b>
Cash/cash equivalents at the year begin:	974 595	1 033 468	106.0%	1 074 273	110.2%	1 033 468	106.0%	1 794 069	125.8%	(40.1%)
Cash/cash equivalents at the year end:	1 054 765	1 074 273	101.8%	1 252 615	118.8%	1 252 615	118.8%	1 881 082	172.4%	(33.4%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 985	33.3%	10 323	8.2%	4 477	3.6%	69 275	55.0%	126 061	25.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 689	15.0%	16 291	7.7%	9 472	4.5%	153 567	72.8%	211 018	42.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 305	14.2%	1 867	6.2%	1 118	3.7%	23 035	76.0%	30 324	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	1.0%	26	.9%	23	.8%	2 891	97.3%	2 970	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	2 686	3.5%	2 175	2.8%	2 010	2.6%	70 278	91.1%	77 150	15.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 840	8.5%	408	.9%	288	.6%	40 696	90.0%	45 232	9.2%	-	-	-	-
<b>Total By Income Source</b>	<b>84 535</b>	<b>17.2%</b>	<b>31 089</b>	<b>6.3%</b>	<b>17 389</b>	<b>3.5%</b>	<b>359 743</b>	<b>73.0%</b>	<b>492 755</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	8 915	24.4%	4 492	12.3%	1 565	4.3%	21 565	59.0%	36 537	7.4%	-	-	-	-
Commercial	24 437	17.5%	7 260	5.2%	3 382	2.4%	104 337	74.8%	139 416	28.3%	-	-	-	-
Households	51 183	16.2%	19 336	6.1%	12 442	3.9%	233 840	73.8%	316 802	64.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>84 535</b>	<b>17.2%</b>	<b>31 089</b>	<b>6.3%</b>	<b>17 389</b>	<b>3.5%</b>	<b>359 743</b>	<b>73.0%</b>	<b>492 755</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	33	53.9%	9	14.0%	-	-	19	32.1%	61	4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 112	59.8%	6 251	37.0%	49	.3%	492	2.9%	16 905	99.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>10 145</b>	<b>59.8%</b>	<b>6 259</b>	<b>36.9%</b>	<b>49</b>	<b>.3%</b>	<b>512</b>	<b>3.0%</b>	<b>16 965</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Nhlanihla Mdlakane	032 437 5015
Chief Financial Officer	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NDWEDWE (KZN293)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>250 641</b>	<b>97 538</b>	<b>38,9%</b>	<b>78 242</b>	<b>31,2%</b>	<b>175 780</b>	<b>70,1%</b>	<b>79 662</b>	<b>72,7%</b>	<b>(1,8%)</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	681	171	25,1%	172	25,3%	343	50,4%	163	45,6%	5,6%	
Sale of Goods and Rendering of Services	245	46	18,6%	28	11,3%	73	29,9%	5 152	43,9%	(99,5%)	
Agency services	469	57	12,0%	99	21,2%	156	33,2%	76	54,2%	30,0%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	12 528	2 222	17,7%	1 890	15,1%	4 112	32,8%	1 785	39,5%	5,8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	757	174	23,0%	188	24,8%	362	47,8%	156	40,5%	20,8%	
Licence and permits	31	13	41,4%	35	111,1%	48	152,4%	18	97,9%	93,5%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 031	222	21,6%	209	20,3%	431	41,8%	134	17,2%	55,6%	
<b>Non-Exchange Revenue</b>											
Property rates	22 832	5 722	25,1%	5 371	23,5%	11 093	48,6%	1 744	87,3%	208,1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	210 710	88 593	42,0%	70 059	33,2%	158 652	75,3%	70 134	75,4%	(1,1%)	
Interest	1 355	319	23,5%	191	14,1%	510	37,6%	300	52,8%	(36,2%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>250 264</b>	<b>63 422</b>	<b>25,3%</b>	<b>71 570</b>	<b>28,6%</b>	<b>134 992</b>	<b>53,9%</b>	<b>73 164</b>	<b>52,0%</b>	<b>(2,2%)</b>	
Employee related costs	96 035	22 049	23,0%	26 666	27,8%	48 715	50,7%	24 603	49,5%	8,4%	
Remuneration of councillors	17 347	3 968	22,9%	4 518	26,0%	8 487	48,9%	4 492	52,3%	6%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	1 820	448	24,6%	517	28,4%	966	53,1%	444	33,6%	16,6%	
Debt impairment	900	704	78,2%	(335)	(37,2%)	368	40,9%	(266)	260,6%	25,8%	
Depreciation and amortisation	29 300	8 698	29,7%	8 692	29,7%	17 390	59,4%	8 090	55,9%	7,4%	
Interest	-	-	-	-	-	-	-	0	-	(100,0%)	
Contracted services	58 022	14 387	24,8%	16 507	28,4%	30 894	53,2%	23 703	51,4%	(30,4%)	
Transfers and subsidies	3 700	873	23,6%	1 494	40,4%	2 368	64,0%	548	57,0%	172,8%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	43 139	12 290	28,5%	13 514	31,3%	25 805	59,8%	11 550	51,5%	17,0%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	5	-	(5)	-	-	-	-	-	(100,0%)	
<b>Surplus/(Deficit)</b>	<b>376</b>	<b>34 116</b>	<b>-</b>	<b>6 672</b>	<b>-</b>	<b>40 788</b>	<b>-</b>	<b>6 499</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	52 768	16 738	31,7%	15 200	28,8%	31 938	60,5%	14 325	70,0%	6,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>53 144</b>	<b>50 855</b>	<b>-</b>	<b>21 872</b>	<b>-</b>	<b>72 726</b>	<b>-</b>	<b>20 823</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>53 144</b>	<b>50 855</b>	<b>-</b>	<b>21 872</b>	<b>-</b>	<b>72 726</b>	<b>-</b>	<b>20 823</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>53 144</b>	<b>50 855</b>	<b>-</b>	<b>21 872</b>	<b>-</b>	<b>72 726</b>	<b>-</b>	<b>20 823</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>53 144</b>	<b>50 855</b>	<b>-</b>	<b>21 872</b>	<b>-</b>	<b>72 726</b>	<b>-</b>	<b>20 823</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>68 805</b>	<b>(60 886)</b>	<b>(88,5%)</b>	<b>95 087</b>	<b>138,2%</b>	<b>34 201</b>	<b>49,7%</b>	<b>25 346</b>	<b>91,0%</b>	<b>275,2%</b>	
National Government	40 181	(34 446)	(85,7%)	62 270	155,0%	27 824	69,2%	12 673	71,0%	391,3%	
Provincial Government	5 704	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>45 885</b>	<b>(34 446)</b>	<b>(75,1%)</b>	<b>62 270</b>	<b>135,7%</b>	<b>27 824</b>	<b>60,6%</b>	<b>12 673</b>	<b>71,0%</b>	<b>391,3%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	22 920	(26 440)	(115,4%)	32 817	143,2%	6 377	27,8%	12 673	144,5%	159,0%	
<b>Capital Expenditure Functional</b>	<b>68 805</b>	<b>(60 886)</b>	<b>(88,5%)</b>	<b>95 087</b>	<b>138,2%</b>	<b>34 201</b>	<b>49,7%</b>	<b>25 346</b>	<b>91,0%</b>	<b>275,2%</b>	
<b>Municipal governance and administration</b>	<b>7 668</b>	<b>(3 324)</b>	<b>(43,4%)</b>	<b>4 063</b>	<b>53,0%</b>	<b>739</b>	<b>9,6%</b>	<b>638</b>	<b>17,2%</b>	<b>536,5%</b>	
Executive and Council	3 104	(384)	(12,4%)	460	14,8%	75	2,4%	96	22,0%	379,4%	
Finance and administration	4 563	(2 940)	(64,4%)	3 603	79,0%	664	14,5%	542	16,6%	564,3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>2 330</b>	<b>(3 343)</b>	<b>(143,5%)</b>	<b>3 614</b>	<b>155,1%</b>	<b>270</b>	<b>11,6%</b>	<b>2 110</b>	<b>76,4%</b>	<b>71,3%</b>	
Community and Social Services	2 330	(3 343)	(143,5%)	3 614	155,1%	270	11,6%	2 110	76,4%	71,3%	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>58 807</b>	<b>(54 219)</b>	<b>(92,2%)</b>	<b>87 411</b>	<b>148,6%</b>	<b>33 192</b>	<b>56,4%</b>	<b>22 598</b>	<b>100,8%</b>	<b>286,8%</b>	
Planning and Development	49 737	(23 790)	(47,8%)	52 030	104,6%	28 240	56,8%	17 275	83,1%	201,2%	
Road Transport	9 070	(30 429)	(335,5%)	35 381	390,1%	4 952	54,6%	5 324	598,8%	564,6%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Part 3: Cash Receipts and Payments**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>320 244</b>	<b>(447 409)</b>	<b>(139,7%)</b>	<b>813 480</b>	<b>254,0%</b>	<b>366 071</b>	<b>114,3%</b>	<b>255 059</b>	<b>160,4%</b>	<b>218,9%</b>	
Property rates	17 171	4 652	27,1%	4 048	23,6%	8 699	50,7%	12 440	76,9%	(67,5%)	
Service charges	579	209	36,1%	168	29,1%	377	65,2%	210	46,6%	(20,1%)	

Other revenue	26 489	688	2.6%	695	2.6%	1 383	5.2%	5 658	25.8%	(87.7%)
Transfers and Subsidies - Operational	210 710	(263 632)	(125.1%)	727 764	345.4%	464 132	220.3%	221 177	210.6%	229.0%
Transfers and Subsidies - Capital	52 768	(189 343)	(358.8%)	80 781	153.1%	(108 562)	(205.7%)	13 789	66.5%	485.8%
Interest	12 528	-	-	-	-	-	-	1 785	39.5%	(100.0%)
Dividends	-	18	-	24	-	42	-	-	-	(100.0%)
<b>Payments</b>	<b>(233 660)</b>	<b>4</b>	<b>-</b>	<b>270</b>	<b>(.1%)</b>	<b>274</b>	<b>(.1%)</b>	<b>(7)</b>	<b>-</b>	<b>(3 720.1%)</b>
Suppliers and employees	(229 960)	4	-	270	(.1%)	274	(.1%)	(7)	-	(3 720.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 700)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>86 584</b>	<b>(447 405)</b>	<b>(516.7%)</b>	<b>813 750</b>	<b>939.8%</b>	<b>366 345</b>	<b>423.1%</b>	<b>255 051</b>	<b>641.2%</b>	<b>219.1%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(78 526)</b>									
Capital assets	(78 526)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(78 526)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>8 058</b>	<b>(447 405)</b>	<b>(5 552.2%)</b>	<b>813 750</b>	<b>10 098.5%</b>	<b>366 345</b>	<b>4 546.3%</b>	<b>255 051</b>	<b>1 626.6%</b>	<b>219.1%</b>
Cash/cash equivalents at the year begin:	75 162	83 871	111.6%	(281 353)	(374.3%)	83 871	111.6%	293 705	80.0%	(195.8%)
Cash/cash equivalents at the year end:	83 220	(270 570)	(325.1%)	532 397	639.7%	532 397	639.7%	548 756	609.9%	(3.0%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 788	6.5%	1 544	5.6%	1 552	5.7%	22 481	82.2%	27 365	79.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	49	10.8%	32	7.1%	31	6.8%	340	75.3%	451	1.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	23.1%	51	18.2%	18	6.3%	147	52.4%	281	8%	-	-	-	-
Interest on Arrear Debtor Accounts	111	2.1%	109	2.1%	107	2.0%	4 996	93.8%	5 324	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33	2.7%	24	2.0%	(8)	(.6%)	1 189	96.0%	1 239	3.6%	-	-	-	-
<b>Total By Income Source</b>	<b>2 045</b>	<b>5.9%</b>	<b>1 761</b>	<b>5.1%</b>	<b>1 700</b>	<b>4.9%</b>	<b>29 153</b>	<b>84.1%</b>	<b>34 659</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 263	20.7%	1 180	19.4%	1 141	18.7%	2 506	41.2%	6 089	17.6%	-	-	-	-
Commercial	418	3.0%	269	1.9%	321	2.3%	12 986	92.8%	13 994	40.4%	-	-	-	-
Households	29	1.1%	29	1.1%	24	9%	2 500	96.9%	2 582	7.4%	-	-	-	-
Other	336	2.8%	284	2.4%	215	1.8%	11 161	93.0%	11 994	34.6%	-	-	-	-
<b>Total By Customer Group</b>	<b>2 045</b>	<b>5.9%</b>	<b>1 761</b>	<b>5.1%</b>	<b>1 700</b>	<b>4.9%</b>	<b>29 153</b>	<b>84.1%</b>	<b>34 659</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11	51.4%	4	20.3%	-	-	6	28.3%	21	14.2%
Auditor-General	-	-	0	100.0%	-	-	-	-	0	-
Other	117	93.2%	-	-	-	-	8	6.8%	125	85.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>128</b>	<b>87.3%</b>	<b>4</b>	<b>2.9%</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>9.8%</b>	<b>146</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MAPHUMULO (KZN294)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>182 657</b>	<b>84 775</b>	<b>46,4%</b>	<b>44 162</b>	<b>24,2%</b>	<b>128 937</b>	<b>70,6%</b>	<b>47 543</b>	<b>76,8%</b>	<b>(7,1%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	300	76	25,4%	77	25,6%	153	51,1%	72	50,2%	6,8%
Sale of Goods and Rendering of Services	14 984	1 279	8,5%	1	-	1 280	8,5%	4 515	60,0%	(100,0%)
Agency services	220	53	23,9%	33	15,2%	86	39,0%	46	46,0%	(27,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33	10	30,6%	13	39,6%	23	70,2%	7	26,5%	79,0%
Interest earned from Current and Non Current Assets	3 222	1 324	41,1%	1 638	50,8%	2 962	91,9%	987	79,6%	65,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 075	386	35,9%	255	23,8%	641	59,6%	240	49,3%	6,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	130	4	3,3%	355	273,4%	360	276,7%	8	11,2%	4 215,3%
<b>Non-Exchange Revenue</b>										
Property rates	35 623	30 791	86,4%	557	1,6%	31 348	88,0%	505	91,5%	10,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	35	10	27,2%	13	37,3%	23	64,5%	20	217,7%	(34,7%)
Transfer and subsidies - Operational	126 101	50 923	40,4%	41 186	32,7%	92 109	73,0%	41 274	74,5%	(2%)
Interest	300	31	10,5%	33	11,0%	64	21,4%	(132)	18,6%	(124,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	635	(112)	(17,6%)	-	-	(112)	(17,6%)	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>179 047</b>	<b>37 895</b>	<b>21,2%</b>	<b>47 661</b>	<b>26,6%</b>	<b>85 556</b>	<b>47,8%</b>	<b>44 496</b>	<b>46,4%</b>	<b>7,1%</b>
Employee related costs	67 812	15 322	22,6%	16 118	23,8%	31 440	46,4%	15 387	39,2%	4,8%
Remuneration of councillors	10 210	2 442	23,9%	2 723	26,7%	5 165	50,6%	2 842	44,8%	(4,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	670	429	64,0%	107	15,9%	535	79,9%	512	75,0%	(79,2%)
Debt impairment	2 700	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 008	5 115	23,2%	5 109	23,2%	10 224	46,5%	4 554	39,7%	12,2%
Interest	400	12	3,1%	-	-	12	3,1%	0	3%	(100,0%)
Contracted services	49 810	9 063	18,2%	14 266	28,6%	23 329	46,8%	12 888	55,4%	10,7%
Transfers and subsidies	2 630	526	20,0%	345	13,1%	871	33,1%	778	46,6%	(55,7%)
Irrecoverable debts written off	-	-	-	965	-	965	-	-	-	(100,0%)
Operational costs	22 807	4 986	21,9%	8 028	35,2%	13 015	57,1%	7 536	59,2%	6,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>3 610</b>	<b>46 880</b>	<b>-</b>	<b>(3 499)</b>	<b>-</b>	<b>43 381</b>	<b>-</b>	<b>3 047</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	26 787	7 895	29,5%	15 424	57,6%	23 320	87,1%	7 373	90,3%	109,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>30 397</b>	<b>54 775</b>	<b>-</b>	<b>11 926</b>	<b>-</b>	<b>66 701</b>	<b>-</b>	<b>10 420</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>30 397</b>	<b>54 775</b>	<b>-</b>	<b>11 926</b>	<b>-</b>	<b>66 701</b>	<b>-</b>	<b>10 420</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>30 397</b>	<b>54 775</b>	<b>-</b>	<b>11 926</b>	<b>-</b>	<b>66 701</b>	<b>-</b>	<b>10 420</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>30 397</b>	<b>54 775</b>	<b>-</b>	<b>11 926</b>	<b>-</b>	<b>66 701</b>	<b>-</b>	<b>10 420</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>43 417</b>	<b>(61 486)</b>	<b>(141,6%)</b>	<b>25 762</b>	<b>59,3%</b>	<b>(35 723)</b>	<b>(82,3%)</b>	<b>6 862</b>	<b>92,3%</b>	<b>275,4%</b>
National Government	23 293	(49 657)	(213,2%)	16 037	68,8%	(33 621)	(144,3%)	6 313	90,8%	154,0%
Provincial Government	-	(1 608)	-	-	-	(1 608)	-	12	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>23 293</b>	<b>(51 265)</b>	<b>(220,1%)</b>	<b>16 037</b>	<b>68,8%</b>	<b>(35 228)</b>	<b>(151,2%)</b>	<b>6 325</b>	<b>90,8%</b>	<b>153,6%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 124	(10 221)	(50,8%)	9 726	48,3%	(495)	(2,5%)	537	113,7%	1 710,2%
<b>Capital Expenditure Functional</b>	<b>43 417</b>	<b>(61 486)</b>	<b>(141,6%)</b>	<b>25 762</b>	<b>59,3%</b>	<b>(35 723)</b>	<b>(82,3%)</b>	<b>6 862</b>	<b>92,3%</b>	<b>275,4%</b>
<b>Municipal governance and administration</b>	<b>1 324</b>	<b>(2 293)</b>	<b>(173,2%)</b>	<b>247</b>	<b>18,7%</b>	<b>(2 046)</b>	<b>(154,5%)</b>	<b>549</b>	<b>112,3%</b>	<b>(55,0%)</b>
Executive and Council	-	(176)	-	-	-	(176)	-	-	-	-
Finance and administration	1 324	(2 117)	(159,9%)	247	18,7%	(1 869)	(141,2%)	549	132,5%	(55,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>130</b>	<b>(2 301)</b>	<b>(1 769,7%)</b>	<b>-</b>	<b>-</b>	<b>(2 301)</b>	<b>(1 769,7%)</b>	<b>-</b>	<b>259,7%</b>	<b>-</b>
Community and Social Services	100	(2 301)	(2 300,7%)	-	-	(2 301)	(2 300,7%)	-	38,3%	-
Sport And Recreation	30	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>41 963</b>	<b>(54 460)</b>	<b>(129,8%)</b>	<b>25 515</b>	<b>60,8%</b>	<b>(28 945)</b>	<b>(69,0%)</b>	<b>6 313</b>	<b>90,0%</b>	<b>304,2%</b>
Planning and Development	-	(593)	-	-	-	(593)	-	-	-	-
Road Transport	41 963	(53 868)	(128,4%)	25 515	60,8%	(28 352)	(67,6%)	6 313	90,8%	304,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>-</b>	<b>(2 432)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 432)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	(2 432)	-	-	-	(2 432)	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>217 141</b>	<b>171 240</b>	<b>78,9%</b>	<b>96 865</b>	<b>44,6%</b>	<b>268 106</b>	<b>123,5%</b>	<b>130 179</b>	<b>134,2%</b>	<b>(25,6%)</b>
Property rates	28 916	17 839	61,7%	452	1,6%	18 290	63,3%	20 798	47,1%	(97,8%)
Service charges	317	97	30,7%	72	22,8%	170	53,6%	95	34,0%	(23,8%)

Other revenue	31 798	7 586	23,9%	3 366	10,6%	10 953	34,4%	7 386	91,1%	(54,4%)
Transfers and Subsidies - Operational	126 101	127 057	100,8%	67 855	53,8%	194 912	154,6%	88 491	158,3%	(23,3%)
Transfers and Subsidies - Capital	26 787	17 000	63,5%	23 000	85,9%	40 000	149,3%	12 497	133,3%	84,0%
Interest	3 222	1 661	51,6%	2 120	65,8%	3 781	117,3%	912	83,7%	132,4%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(161 962)</b>	<b>(34 506)</b>	<b>21,3%</b>	<b>(50 385)</b>	<b>31,1%</b>	<b>(84 892)</b>	<b>52,4%</b>	<b>(49 276)</b>	<b>59,9%</b>	<b>2,3%</b>
Suppliers and employees	(161 962)	(34 506)	21,4%	(50 385)	31,2%	(84 892)	52,5%	(49 276)	59,9%	2,3%
Finance charges	(400)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>55 178</b>	<b>136 734</b>	<b>247,8%</b>	<b>46 480</b>	<b>84,2%</b>	<b>183 214</b>	<b>332,0%</b>	<b>80 903</b>	<b>318,3%</b>	<b>(42,5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>4 865</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(49 930)</b>	<b>(7 358)</b>	<b>14,7%</b>	<b>(23 781)</b>	<b>47,6%</b>	<b>(31 138)</b>	<b>62,4%</b>	<b>(5 870)</b>	<b>72,0%</b>	<b>305,2%</b>
Capital assets	(49 930)	(7 358)	14,7%	(23 781)	47,6%	(31 138)	62,4%	(5 870)	72,0%	305,2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(45 064)</b>	<b>(7 358)</b>	<b>16,3%</b>	<b>(23 781)</b>	<b>52,8%</b>	<b>(31 138)</b>	<b>69,1%</b>	<b>(5 870)</b>	<b>72,0%</b>	<b>305,2%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>10 114</b>	<b>129 377</b>	<b>1 279,2%</b>	<b>22 699</b>	<b>224,4%</b>	<b>152 076</b>	<b>1 503,6%</b>	<b>75 033</b>	<b>527,2%</b>	<b>(69,7%)</b>
Cash/cash equivalents at the year begin:	34 290	-	-	128 064	373,5%	-	-	95 129	34,6%	-
Cash/cash equivalents at the year end:	44 404	128 064	288,4%	150 763	339,5%	150 763	339,5%	170 162	326,5%	(11,4%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	78	2%	147	4%	147	4%	35 234	99,0%	35 607	95,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	28	24,4%	20	17,0%	20	17,0%	49	41,7%	117	3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	77	6,2%	68	5,4%	65	5,2%	1 041	83,2%	1 251	3,4%	-	-	-	-
Interest on Arrear Debtor Accounts	14	3,3%	19	4,3%	19	4,5%	380	87,9%	433	1,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	1,2%	(2)	,8%	-	-	(247)	98,0%	(252)	(,7%)	-	-	-	-
<b>Total By Income Source</b>	<b>195</b>	<b>,5%</b>	<b>252</b>	<b>,7%</b>	<b>251</b>	<b>,7%</b>	<b>36 458</b>	<b>98,1%</b>	<b>37 156</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	9	-	12	-	12	-	30 849	99,9%	30 881	83,1%	-	-	-	-
Commercial	61	4,0%	131	8,6%	132	8,6%	1 203	78,7%	1 527	4,1%	-	-	-	-
Households	12	,8%	12	,9%	12	,9%	1 359	97,4%	1 395	3,8%	-	-	-	-
Other	113	3,4%	97	2,9%	95	2,8%	3 047	90,9%	3 352	9,0%	-	-	-	-
<b>Total By Customer Group</b>	<b>195</b>	<b>,5%</b>	<b>252</b>	<b>,7%</b>	<b>251</b>	<b>,7%</b>	<b>36 458</b>	<b>98,1%</b>	<b>37 156</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7	1,8%	-	-	-	-	410	98,2%	417	62,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	240	94,7%	13	5,3%	-	-	-	-	253	37,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>247</b>	<b>36,9%</b>	<b>13</b>	<b>2,0%</b>	-	-	<b>410</b>	<b>61,1%</b>	<b>671</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ILEMBE (DC29)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 632 705</b>	<b>569 442</b>	<b>34,9%</b>	<b>433 326</b>	<b>26,5%</b>	<b>1 002 768</b>	<b>61,4%</b>	<b>533 958</b>	<b>64,1%</b>	<b>(18,8%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	351 077	84 120	24,0%	80 432	22,9%	164 552	46,9%	79 178	49,3%	1,6%
Service charges - Waste Water Management	122 056	26 805	22,0%	28 999	23,8%	55 804	45,7%	27 393	61,3%	5,9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	63 863	34 391	53,9%	(31 776)	(49,8%)	2 615	4,1%	59 904	48,1%	(153,0%)
Agency services	2 451	608	24,8%	608	24,8%	1 215	49,6%	1 183	50,4%	(48,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	69 437	26 587	38,3%	29 886	43,0%	56 473	81,3%	30 091	64,4%	(7%)
Interest earned from Current and Non Current Assets	38 392	8 726	22,7%	6 818	17,8%	15 544	40,5%	8 926	67,5%	(23,6%)
Dividends	21 592	-	-	-	-	-	-	29 000	77,3%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 811	178	3,7%	397	8,2%	575	12,0%	117	4,2%	240,0%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	939	13	1,4%	-	-	13	1,4%	107	11,9%	(100,0%)
Licences or permits	48	4	7,7%	-	-	4	7,7%	8	35,3%	(100,0%)
Transfer and subsidies - Operational	957 845	388 011	40,5%	317 243	33,1%	705 254	73,6%	298 050	72,3%	6,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	194	-	-	719	371,4%	719	371,4%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 618 140</b>	<b>288 344</b>	<b>17,8%</b>	<b>286 755</b>	<b>17,7%</b>	<b>575 099</b>	<b>35,5%</b>	<b>299 564</b>	<b>34,8%</b>	<b>(4,3%)</b>
Employee related costs	372 876	82 898	22,2%	76 389	20,5%	159 287	42,7%	77 929	45,9%	(2,0%)
Remuneration of councillors	13 045	3 560	27,3%	3 078	23,6%	6 638	50,9%	3 053	42,0%	8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	237 617	5 952	2,5%	6 995	2,9%	12 947	5,4%	5 175	4,9%	35,2%
Debt impairment	(267 250)	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	172 369	38 689	22,4%	38 653	22,4%	77 343	44,9%	33 889	40,2%	14,1%
Interest	214	122	56,8%	92	43,2%	214	100,0%	(535)	7,2%	(117,3%)
Contracted services	240 826	61 430	25,5%	58 630	24,3%	120 060	49,9%	89 385	58,9%	(34,4%)
Transfers and subsidies	45 309	11 058	24,4%	11 385	25,1%	22 443	49,5%	16 816	54,6%	(32,3%)
Irrecoverable debts written off	410 648	(275)	(1%)	3 016	7%	2 741	7%	719	4,3%	319,5%
Operational costs	276 763	84 910	30,7%	88 374	31,9%	173 284	62,6%	73 134	45,9%	20,8%
Losses on disposal of Assets	3 500	-	-	-	-	-	-	-	-	-
Other Losses	112 222	-	-	142	1%	142	1%	0	-	119 568,7%
<b>Surplus/(Deficit)</b>	<b>14 565</b>	<b>281 098</b>	<b>-</b>	<b>146 571</b>	<b>-</b>	<b>427 669</b>	<b>-</b>	<b>234 393</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	281 150	41 104	14,6%	100 105	35,6%	141 209	50,2%	98 274	49,4%	1,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>295 715</b>	<b>322 202</b>	<b>-</b>	<b>246 676</b>	<b>-</b>	<b>568 878</b>	<b>-</b>	<b>332 667</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>295 715</b>	<b>322 202</b>	<b>-</b>	<b>246 676</b>	<b>-</b>	<b>568 878</b>	<b>-</b>	<b>332 667</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>295 715</b>	<b>322 202</b>	<b>-</b>	<b>246 676</b>	<b>-</b>	<b>568 878</b>	<b>-</b>	<b>332 667</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>295 715</b>	<b>322 202</b>	<b>-</b>	<b>246 676</b>	<b>-</b>	<b>568 878</b>	<b>-</b>	<b>332 667</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>357 453</b>	<b>47 511</b>	<b>13,3%</b>	<b>104 825</b>	<b>29,3%</b>	<b>152 336</b>	<b>42,6%</b>	<b>139 826</b>	<b>37,5%</b>	<b>(25,0%)</b>
National Government	244 478	35 745	14,6%	87 130	35,6%	122 875	50,3%	85 875	49,7%	1,5%
Provincial Government	-	-	-	445	-	445	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>244 478</b>	<b>35 745</b>	<b>14,6%</b>	<b>87 575</b>	<b>35,8%</b>	<b>123 320</b>	<b>50,4%</b>	<b>85 875</b>	<b>49,5%</b>	<b>2,0%</b>
Borrowing	300	-	-	-	-	-	-	49 738	32,4%	(100,0%)
Internally generated funds	112 674	11 765	10,4%	17 251	15,3%	29 016	25,8%	4 213	6,3%	309,5%
<b>Capital Expenditure Functional</b>	<b>357 453</b>	<b>47 511</b>	<b>13,3%</b>	<b>104 825</b>	<b>29,3%</b>	<b>152 336</b>	<b>42,6%</b>	<b>139 826</b>	<b>37,5%</b>	<b>(25,0%)</b>
<b>Municipal governance and administration</b>	<b>59 369</b>	<b>185</b>	<b>,3%</b>	<b>243</b>	<b>,4%</b>	<b>428</b>	<b>,7%</b>	<b>50 403</b>	<b>29,2%</b>	<b>(99,5%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	59 369	185	,3%	243	,4%	428	,7%	50 403	29,2%	(99,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	10	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	80	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>280</b>	<b>27</b>	<b>9,5%</b>	<b>448</b>	<b>159,7%</b>	<b>474</b>	<b>169,2%</b>	<b>96</b>	<b>12,2%</b>	<b>365,5%</b>
Planning and Development	280	27	9,5%	448	159,7%	474	169,2%	96	12,2%	365,5%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>297 713</b>	<b>47 299</b>	<b>15,9%</b>	<b>104 135</b>	<b>35,0%</b>	<b>151 434</b>	<b>50,9%</b>	<b>89 326</b>	<b>42,3%</b>	<b>16,6%</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	171 012	28 196	16,5%	57 936	33,9%	86 131	50,4%	38 790	37,5%	49,4%
Waste Water Management	126 701	19 103	15,1%	46 199	36,5%	65 302	51,5%	50 536	49,6%	(8,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 910 961</b>	<b>677 791</b>	<b>35,5%</b>	<b>540 538</b>	<b>28,3%</b>	<b>1 218 328</b>	<b>63,8%</b>	<b>532 294</b>	<b>61,8%</b>	<b>1,5%</b>
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	358 326	86 734	24,2%	86 656	24,2%	173 390	48,4%	83 934	63,9%	3,2%

Other revenue	213 382	72 925	34,2%	44 066	20,7%	116 990	54,8%	50 976	47,4%	(13,6%)
Transfers and Subsidies - Operational	957 845	367 156	38,3%	303 781	31,7%	670 937	70,0%	283 024	70,1%	7,3%
Transfers and Subsidies - Capital	281 150	141 000	50,2%	98 000	34,9%	239 000	85,0%	75 841	52,5%	29,2%
Interest	78 666	9 976	12,7%	8 035	10,2%	18 011	22,9%	9 519	26,2%	(15,6%)
Dividends	21 592	-	-	-	-	-	-	29 000	77,3%	(100,0%)
<b>Payments</b>	<b>(1 431 004)</b>	<b>(395 936)</b>	<b>27,7%</b>	<b>(459 640)</b>	<b>32,1%</b>	<b>(855 576)</b>	<b>59,8%</b>	<b>(457 573)</b>	<b>65,9%</b>	<b>,5%</b>
Suppliers and employees	(1 428 951)	(395 524)	27,7%	(459 486)	32,2%	(855 010)	59,8%	(456 127)	66,2%	,7%
Finance charges	(900)	(413)	45,9%	(154)	17,1%	(566)	62,9%	(1 242)	19,4%	(87,6%)
Transfers and grants	(1 153)	-	-	-	-	-	-	(204)	14,3%	(100,0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>479 956</b>	<b>281 854</b>	<b>58,7%</b>	<b>80 898</b>	<b>16,9%</b>	<b>362 752</b>	<b>75,6%</b>	<b>74 721</b>	<b>51,3%</b>	<b>8,3%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(477 923)</b>	<b>(55 290)</b>	<b>11,6%</b>	<b>(117 625)</b>	<b>24,6%</b>	<b>(172 915)</b>	<b>36,2%</b>	<b>(156 465)</b>	<b>53,6%</b>	<b>(24,8%)</b>
Capital assets	(477 923)	(55 290)	11,6%	(117 625)	24,6%	(172 915)	36,2%	(156 465)	53,6%	(24,8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(477 063)</b>	<b>(55 290)</b>	<b>11,6%</b>	<b>(117 625)</b>	<b>24,7%</b>	<b>(172 915)</b>	<b>36,2%</b>	<b>(156 465)</b>	<b>53,7%</b>	<b>(24,8%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(12 127)</b>	<b>(4 212)</b>	<b>34,7%</b>	<b>(5 954)</b>	<b>49,1%</b>	<b>(10 166)</b>	<b>83,8%</b>	<b>(5 013)</b>	<b>23,7%</b>	<b>18,8%</b>
Repayment of borrowing	(12 127)	(4 212)	34,7%	(5 954)	49,1%	(10 166)	83,8%	(5 013)	23,7%	18,8%
<b>Net Cash from/(used) Financing Activities</b>	<b>(12 127)</b>	<b>(4 212)</b>	<b>34,7%</b>	<b>(5 954)</b>	<b>49,1%</b>	<b>(10 166)</b>	<b>83,8%</b>	<b>(5 013)</b>	<b>23,7%</b>	<b>18,8%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(9 234)</b>	<b>222 352</b>	<b>(2 408,1%)</b>	<b>(42 681)</b>	<b>462,2%</b>	<b>179 671</b>	<b>(1 945,8%)</b>	<b>(86 758)</b>	<b>52,3%</b>	<b>(50,8%)</b>
Cash/cash equivalents at the year begin:	222 439	215 967	97,1%	436 241	196,1%	215 967	97,1%	527 131	331,6%	(17,2%)
Cash/cash equivalents at the year end:	213 205	438 241	204,6%	393 560	184,6%	393 560	184,6%	440 374	198,4%	(10,6%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	33 020	4,1%	28 277	3,5%	21 727	2,7%	723 392	89,7%	806 415	61,9%	(3 650)	(,5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 974	7,6%	6 473	4,5%	4 246	2,9%	122 418	84,9%	144 110	11,1%	(330)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	732	100,0%	732	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	10 383	3,0%	10 191	3,0%	9 934	2,9%	312 512	91,1%	343 020	26,3%	(0)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	-	-	-	-	7 925	100,0%	7 926	,6%	(22)	(,3%)	-	-
<b>Total By Income Source</b>	<b>54 377</b>	<b>4,2%</b>	<b>44 940</b>	<b>3,5%</b>	<b>35 906</b>	<b>2,8%</b>	<b>1 166 980</b>	<b>89,6%</b>	<b>1 302 202</b>	<b>100,0%</b>	<b>(4 002)</b>	<b>(,3%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	8 148	11,8%	5 829	8,5%	3 388	4,9%	51 520	74,8%	68 886	5,3%	-	-	-	-
Commercial	10 227	14,6%	3 677	5,2%	2 697	3,8%	53 672	76,4%	70 274	5,4%	(7)	-	-	-
Households	36 002	3,1%	35 433	3,0%	29 821	2,6%	1 061 787	91,3%	1 163 043	89,3%	(3 995)	(,3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>54 377</b>	<b>4,2%</b>	<b>44 940</b>	<b>3,5%</b>	<b>35 906</b>	<b>2,8%</b>	<b>1 166 980</b>	<b>89,6%</b>	<b>1 302 202</b>	<b>100,0%</b>	<b>(4 002)</b>	<b>(,3%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	42 461	100,0%	-	-	-	-	-	-	42 461	83,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 563	55,6%	47	,6%	344	4,2%	3 247	39,6%	8 202	16,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>47 024</b>	<b>92,8%</b>	<b>47</b>	<b>,1%</b>	<b>344</b>	<b>,7%</b>	<b>3 247</b>	<b>6,4%</b>	<b>50 663</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: GREATER KOKSTAD (KZN433)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>547 911</b>	<b>164 027</b>	<b>29,9%</b>	<b>134 607</b>	<b>24,6%</b>	<b>298 634</b>	<b>54,5%</b>	<b>122 573</b>	<b>60,2%</b>	<b>9,8%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	230 201	59 235	25,7%	47 875	20,8%	107 110	46,5%	46 979	51,2%	1,9%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	22 989	7 137	31,0%	5 695	24,8%	12 832	55,8%	5 372	57,9%	6,0%	
Sale of Goods and Rendering of Services	12 480	928	7,4%	776	6,2%	1 704	13,7%	759	33,6%	2,3%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 694	(2 496)	(92,6%)	531	19,7%	(1 965)	(72,9%)	669	-	(20,6%)	
Interest earned from Current and Non Current Assets	7 000	1 656	23,7%	4 502	64,3%	6 158	88,0%	3 177	76,3%	41,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	4 338	616	14,2%	810	18,7%	1 426	32,9%	805	44,7%	5%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 171	28	2,4%	(8)	(,7%)	20	1,7%	0	3%	(2 891,8%)	
<b>Non-Exchange Revenue</b>											
Property rates	154 037	54 825	35,6%	37 318	24,2%	92 143	59,8%	29 046	62,9%	28,5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	202	64	31,5%	33	16,6%	97	48,0%	57	29,9%	(40,8%)	
Licences or permits	7 426	1 241	16,7%	1 267	17,1%	2 507	33,8%	1 265	50,1%	1%	
Transfer and subsidies - Operational	104 793	40 099	38,3%	35 127	33,5%	75 226	71,8%	33 365	78,3%	5,3%	
Interest	580	694	119,7%	659	113,6%	1 353	233,3%	1 080	31,3%	(39,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	22	-	22	-	-	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>529 184</b>	<b>164 720</b>	<b>31,1%</b>	<b>139 312</b>	<b>26,3%</b>	<b>304 032</b>	<b>57,5%</b>	<b>138 099</b>	<b>61,8%</b>	<b>9%</b>	
Employee related costs	181 847	47 177	25,9%	49 969	27,5%	97 147	53,4%	44 562	52,2%	12,1%	
Remuneration of councillors	8 483	2 166	25,5%	2 169	25,6%	4 335	51,1%	2 397	51,7%	(9,5%)	
Bulk purchases - electricity	180 246	73 067	40,5%	45 281	25,1%	118 349	65,7%	49 502	78,3%	(8,5%)	
Inventory consumed	16 396	2 895	17,7%	4 881	29,8%	7 776	47,4%	3 238	47,9%	50,8%	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	26 410	6 392	24,2%	6 361	24,1%	12 753	48,3%	9 757	78,1%	(34,8%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	60 366	11 575	19,2%	16 687	27,6%	28 262	46,8%	13 815	50,6%	20,8%	
Transfers and subsidies	100	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	6 500	9 447	145,3%	765	11,8%	10 212	157,1%	1 098	384,8%	(30,3%)	
Operational costs	48 836	12 000	24,6%	13 195	27,0%	25 195	51,6%	13 730	47,0%	(3,9%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	2	-	2	-	-	-	(100,0%)	
<b>Surplus/(Deficit)</b>	<b>18 727</b>	<b>(692)</b>	<b>-</b>	<b>(4 705)</b>	<b>-</b>	<b>(5 398)</b>	<b>-</b>	<b>(15 526)</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	62 510	7 133	11,4%	19 039	30,5%	26 173	41,9%	22 469	55,1%	(15,3%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>81 237</b>	<b>6 441</b>	<b>-</b>	<b>14 334</b>	<b>-</b>	<b>20 775</b>	<b>-</b>	<b>6 943</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>81 237</b>	<b>6 441</b>	<b>-</b>	<b>14 334</b>	<b>-</b>	<b>20 775</b>	<b>-</b>	<b>6 943</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>81 237</b>	<b>6 441</b>	<b>-</b>	<b>14 334</b>	<b>-</b>	<b>20 775</b>	<b>-</b>	<b>6 943</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>81 237</b>	<b>6 441</b>	<b>-</b>	<b>14 334</b>	<b>-</b>	<b>20 775</b>	<b>-</b>	<b>6 943</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>81 216</b>	<b>8 523</b>	<b>10,5%</b>	<b>21 165</b>	<b>26,1%</b>	<b>29 688</b>	<b>36,6%</b>	<b>25 828</b>	<b>50,7%</b>	<b>(18,1%)</b>	
National Government	33 813	4 142	12,2%	14 029	41,5%	18 171	53,7%	15 065	85,5%	(6,9%)	
Provincial Government	25 032	2 234	8,9%	3 253	13,0%	5 487	21,9%	5 307	25,8%	(38,7%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>58 845</b>	<b>6 376</b>	<b>10,8%</b>	<b>17 282</b>	<b>29,4%</b>	<b>23 658</b>	<b>40,2%</b>	<b>20 372</b>	<b>57,3%</b>	<b>(15,2%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	22 371	2 147	9,6%	3 883	17,4%	6 030	27,0%	5 456	40,1%	(28,8%)	
<b>Capital Expenditure Functional</b>	<b>81 216</b>	<b>8 523</b>	<b>10,5%</b>	<b>21 165</b>	<b>26,1%</b>	<b>29 688</b>	<b>36,6%</b>	<b>25 828</b>	<b>50,7%</b>	<b>(18,1%)</b>	
<b>Municipal governance and administration</b>	<b>3 650</b>	<b>713</b>	<b>19,5%</b>	<b>1 665</b>	<b>45,6%</b>	<b>2 377</b>	<b>65,1%</b>	<b>863</b>	<b>20,7%</b>	<b>93,0%</b>	
Executive and Council	700	684	97,7%	-	-	684	97,7%	-	-	-	
Finance and administration	2 950	29	1,0%	1 665	56,4%	1 693	57,4%	863	20,7%	93,0%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>17 400</b>	<b>2 234</b>	<b>12,8%</b>	<b>3 355</b>	<b>19,3%</b>	<b>5 589</b>	<b>32,1%</b>	<b>5 710</b>	<b>38,0%</b>	<b>(41,2%)</b>	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	150	-	-	103	68,3%	103	68,3%	105	35,0%	(2,4%)	
Public Safety	750	-	-	-	-	-	-	297	44,8%	(100,0%)	
Housing	16 500	2 234	13,5%	3 253	19,7%	5 487	33,3%	5 307	39,6%	(38,7%)	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>34 286</b>	<b>880</b>	<b>2,6%</b>	<b>8 380</b>	<b>24,4%</b>	<b>9 259</b>	<b>27,0%</b>	<b>15 594</b>	<b>61,3%</b>	<b>(46,3%)</b>	
Planning and Development	5 821	-	-	590	10,1%	590	10,1%	278	33,0%	112,0%	
Road Transport	28 465	880	3,1%	7 789	27,4%	8 669	30,5%	15 315	77,2%	(49,1%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>25 880</b>	<b>4 696</b>	<b>18,1%</b>	<b>7 766</b>	<b>30,0%</b>	<b>12 462</b>	<b>48,2%</b>	<b>3 662</b>	<b>46,2%</b>	<b>112,1%</b>	
Energy sources	24 580	4 696	19,1%	6 627	27,0%	11 324	46,1%	2 937	40,6%	125,6%	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	1 300	-	-	1 139	87,6%	1 139	87,6%	725	102,4%	57,1%	
Other	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>648 913</b>	<b>185 188</b>	<b>28,5%</b>	<b>158 627</b>	<b>24,4%</b>	<b>343 816</b>	<b>53,0%</b>	<b>179 137</b>	<b>59,4%</b>	<b>(11,4%)</b>	
Property rates	167 074	42 607	25,5%	36 364	21,8%	78 971	47,3%	63 222	57,2%	(42,5%)	
Service charges	271 272	78 431	28,9%	58 833	21,7%	137 264	50,6%	76 732	56,9%	(23,3%)	

Other revenue	34 402	8 217	23,9%	9 465	27,5%	17 682	51,4%	(8 195)	57,4%	(215,5%)
Transfers and Subsidies - Operational	104 793	38 990	37,2%	37 189	35,5%	76 179	72,7%	33 943	76,0%	9,6%
Transfers and Subsidies - Capital	62 510	15 591	24,9%	12 176	19,5%	27 767	44,4%	10 949	52,1%	11,2%
Interest	8 863	1 352	15,3%	4 601	51,9%	5 953	67,2%	2 487	57,2%	85,0%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(496 274)</b>	<b>(117 160)</b>	<b>23,6%</b>	<b>(89 420)</b>	<b>18,0%</b>	<b>(206 580)</b>	<b>41,6%</b>	<b>(76 919)</b>	<b>42,6%</b>	<b>16,3%</b>
Suppliers and employees	(496 174)	(117 160)	23,6%	(89 420)	18,0%	(206 580)	41,6%	(76 919)	42,6%	16,3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>152 640</b>	<b>68 028</b>	<b>44,6%</b>	<b>69 207</b>	<b>45,3%</b>	<b>137 236</b>	<b>89,9%</b>	<b>102 219</b>	<b>101,3%</b>	<b>(32,3%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(81 216)</b>	<b>(15 427)</b>	<b>19,0%</b>	<b>(22 589)</b>	<b>27,8%</b>	<b>(38 016)</b>	<b>46,8%</b>	<b>(28 153)</b>	<b>65,4%</b>	<b>(19,8%)</b>
Capital assets	(81 216)	(15 427)	19,0%	(22 589)	27,8%	(38 016)	46,8%	(28 153)	65,4%	(19,8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(81 216)</b>	<b>(15 427)</b>	<b>19,0%</b>	<b>(22 589)</b>	<b>27,8%</b>	<b>(38 016)</b>	<b>46,8%</b>	<b>(28 153)</b>	<b>65,4%</b>	<b>(19,8%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>71 423</b>	<b>52 601</b>	<b>73,6%</b>	<b>46 618</b>	<b>65,3%</b>	<b>99 219</b>	<b>138,9%</b>	<b>74 066</b>	<b>155,5%</b>	<b>(37,1%)</b>
Cash/cash equivalents at the year begin:	112 925	121 036	107,2%	173 539	153,7%	121 036	107,2%	146 069	156,4%	18,8%
Cash/cash equivalents at the year end:	184 348	173 539	94,1%	220 157	119,4%	220 157	119,4%	220 135	155,9%	-

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 377	78,6%	2 654	13,6%	279	1,4%	1 255	6,4%	19 565	22,9%	11 010	56,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 518	14,3%	2 403	5,3%	12 113	26,6%	24 574	53,9%	45 608	53,3%	(2 422)	(5,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 818	21,2%	937	10,9%	575	6,7%	5 251	61,2%	8 581	10,0%	(4 879)	(56,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	292	2,6%	301	2,7%	271	2,4%	10 282	92,2%	11 146	13,0%	528	4,7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	92	14,7%	54	8,7%	36	5,7%	442	70,9%	624	7%	(852)	(136,6%)	-	-
<b>Total By Income Source</b>	<b>24 097</b>	<b>28,2%</b>	<b>6 349</b>	<b>7,4%</b>	<b>13 274</b>	<b>15,5%</b>	<b>41 805</b>	<b>48,9%</b>	<b>85 524</b>	<b>100,0%</b>	<b>3 385</b>	<b>4,0%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 154	9,4%	2 033	6,1%	9 166	27,4%	19 116	57,1%	33 469	39,1%	851	2,5%	-	-
Commercial	16 398	54,4%	2 072	6,9%	1 564	5,2%	10 126	33,6%	30 160	35,3%	9 022	29,9%	-	-
Households	4 545	20,8%	2 244	10,2%	2 544	11,6%	12 562	57,4%	21 896	25,6%	(6 488)	(29,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>24 097</b>	<b>28,2%</b>	<b>6 349</b>	<b>7,4%</b>	<b>13 274</b>	<b>15,5%</b>	<b>41 805</b>	<b>48,9%</b>	<b>85 524</b>	<b>100,0%</b>	<b>3 385</b>	<b>4,0%</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24	6,9%	0	-	202	57,0%	128	36,1%	353	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>24</b>	<b>6,9%</b>	<b>0</b>	<b>-</b>	<b>202</b>	<b>57,0%</b>	<b>128</b>	<b>36,1%</b>	<b>353</b>	<b>100,0%</b>

#### 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 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	244 547	88 726	36,3%	68 428	28,0%	157 155	64,3%	73 651	65,5%	(7,1%)
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	13 344	6 184	46,3%	(2 439)	(18,3%)	3 745	28,1%	60	83,9%	(4 171,6%)
Agency services	1 500	350	23,3%	350	23,4%	700	46,7%	639	53,8%	(45,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 070	268	25,1%	283	26,4%	551	51,5%	248	46,4%	13,9%
Interest earned from Current and Non Current Assets	20 880	4 588	22,0%	4 027	19,3%	8 615	41,3%	4 915	53,4%	(18,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 846	453	15,9%	459	16,1%	912	32,0%	405	44,4%	13,2%
Licence and permits	3 687	833	22,6%	818	22,2%	1 651	44,8%	878	53,0%	(6,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 103	92	4,4%	1 112	52,9%	1 204	57,3%	184	39,8%	503,4%
<b>Non-Exchange Revenue</b>										
Property rates	33 638	8 557	25,4%	8 549	25,4%	17 105	50,9%	11 608	47,0%	(26,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 260	416	33,0%	300	23,8%	715	56,8%	312	85,5%	(3,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	151 377	62 687	41,4%	50 522	33,4%	113 209	74,8%	50 694	75,0%	(3,3%)
Interest	9 370	3 307	35,3%	3 459	36,9%	6 767	72,2%	2 827	61,1%	22,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	309 979	54 222	17,5%	67 064	21,6%	121 286	39,1%	64 668	49,8%	3,7%
Employee related costs	116 034	26 624	22,9%	33 857	29,2%	60 481	52,1%	30 174	53,7%	12,2%
Remuneration of councillors	12 338	2 931	23,8%	3 322	26,9%	6 253	50,7%	2 850	49,9%	16,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 772	436	15,7%	750	27,1%	1 187	42,8%	251	26,4%	199,4%
Debt impairment	23 067	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	48 000	7 488	15,6%	6 673	13,9%	14 161	29,5%	7 701	37,5%	(13,4%)
Interest	7	2	27,1%	2	27,9%	4	55,0%	2	94,4%	(18,3%)
Contracted services	53 376	8 543	16,0%	9 523	17,8%	18 065	33,8%	10 797	71,5%	(11,8%)
Transfers and subsidies	4 918	380	7,7%	246	5,0%	625	12,7%	308	11,6%	(20,2%)
Irrecoverable debts written off	3 000	-	-	2 429	81,0%	2 429	81,0%	7	9,3%	36 333,6%
Operational costs	46 465	7 819	16,8%	10 262	22,1%	18 081	38,9%	12 578	58,4%	(18,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	(65 432)	34 504	-	1 364	-	35 868	-	8 983	-	-
Transfers and subsidies - capital (monetary allocations)	32 576	8 998	27,6%	9 657	29,6%	18 655	57,3%	12 610	73,5%	(23,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	(32 856)	43 502	-	11 021	-	54 523	-	21 593	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	(32 856)	43 502	-	11 021	-	54 523	-	21 593	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	(32 856)	43 502	-	11 021	-	54 523	-	21 593	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	(32 856)	43 502	-	11 021	-	54 523	-	21 593	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	71 203	13 361	18,8%	16 561	23,3%	29 922	42,0%	21 083	57,9%	(21,4%)
National Government	28 327	8 036	28,4%	8 096	28,6%	16 132	56,9%	10 871	66,7%	(25,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	28 327	8 036	28,4%	8 096	28,6%	16 132	56,9%	10 871	66,7%	(25,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 876	5 325	12,4%	8 465	19,7%	13 790	32,2%	10 212	51,2%	(17,1%)
<b>Capital Expenditure Functional</b>	71 203	13 361	18,8%	16 590	23,3%	29 951	42,1%	21 083	57,9%	(21,3%)
<b>Municipal governance and administration</b>	4 912	2 165	44,1%	(320)	(6,3%)	1 845	37,6%	615	18,3%	(151,9%)
Executive and Council	4 912	2 165	44,1%	(320)	(6,5%)	1 845	37,6%	615	18,9%	(151,9%)
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	22 285	3 511	15,8%	6 649	29,8%	10 160	45,6%	5 621	85,9%	18,3%
Community and Social Services	4 522	1 318	29,1%	1 917	42,4%	3 235	71,5%	2 648	68,0%	(27,6%)
Sport And Recreation	8 852	2 193	24,8%	1 157	13,1%	3 350	37,8%	2 947	106,5%	(60,7%)
Public Safety	8 910	-	-	3 575	40,1%	3 575	40,1%	25	18,2%	13 985,3%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	43 310	7 686	17,7%	10 261	23,7%	17 947	41,4%	10 118	44,4%	1,4%
Planning and Development	16 359	1 649	10,1%	2 686	16,4%	4 336	26,5%	2 462	14,4%	9,1%
Road Transport	26 951	6 036	22,4%	7 575	28,1%	13 611	50,5%	7 656	112,2%	(1,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	697	-	-	-	-	-	-	4 729	62,5%	(100,0%)
Energy sources	-	-	-	-	-	-	-	4 726	64,1%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	697	-	-	-	-	-	-	3	4,5%	(100,0%)
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	272 235	151 567	55,7%	103 283	37,9%	254 850	93,6%	313 782	190,7%	(67,1%)
Property rates	16 819	8 331	49,5%	13 875	82,5%	22 206	132,0%	20 664	81,0%	(32,9%)
Service charges	1 704	95	5,6%	101	5,9%	196	11,5%	202 461	4 978,3%	(100,0%)

Other revenue	48 519	16 430	33.9%	9 156	18.9%	25 595	52.8%	9 271	172.4%	(1.2%)
Transfers and Subsidies - Operational	151 737	81 315	53.6%	57 827	38.1%	139 142	91.7%	55 475	117.1%	4.2%
Transfers and Subsidies - Capital	32 576	32 000	98.2%	10 576	32.5%	42 576	130.7%	11 364	111.7%	(6.9%)
Interest	20 880	13 387	64.1%	11 749	56.3%	25 135	120.4%	14 546	152.7%	(19.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(249 023)</b>	<b>(9 096)</b>	<b>3.7%</b>	<b>(77 445)</b>	<b>31.1%</b>	<b>(86 542)</b>	<b>34.8%</b>	<b>(83 666)</b>	<b>76.1%</b>	<b>(7.4%)</b>
Suppliers and employees	(244 127)	(9 096)	3.7%	(77 445)	31.7%	(86 542)	35.4%	(83 666)	77.4%	(7.4%)
Finance charges	(7)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 888)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>23 212</b>	<b>142 471</b>	<b>613.8%</b>	<b>25 838</b>	<b>111.3%</b>	<b>168 308</b>	<b>725.1%</b>	<b>230 116</b>	<b>471.1%</b>	<b>(88.8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(81 834)</b>	<b>(13 747)</b>	<b>16.8%</b>	<b>(14 582)</b>	<b>17.8%</b>	<b>(28 329)</b>	<b>34.6%</b>	<b>(27 858)</b>	<b>62.0%</b>	<b>(47.7%)</b>
Capital assets	(81 834)	(13 747)	16.8%	(14 582)	17.8%	(28 329)	34.6%	(27 858)	62.0%	(47.7%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(81 834)</b>	<b>(13 747)</b>	<b>16.8%</b>	<b>(14 582)</b>	<b>17.8%</b>	<b>(28 329)</b>	<b>34.6%</b>	<b>(27 858)</b>	<b>62.0%</b>	<b>(47.7%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>(30)</b>	<b>10</b>	<b>(34.4%)</b>	<b>(3)</b>	<b>11.5%</b>	<b>7</b>	<b>(22.9%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(30)	10	(34.4%)	(3)	11.5%	7	(22.9%)	-	-	(100.0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(30)</b>	<b>10</b>	<b>(34.4%)</b>	<b>(3)</b>	<b>11.5%</b>	<b>7</b>	<b>(22.9%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(58 652)</b>	<b>128 734</b>	<b>(219.5%)</b>	<b>11 252</b>	<b>(19.2%)</b>	<b>139 986</b>	<b>(238.7%)</b>	<b>202 258</b>	<b>6 868.7%</b>	<b>(94.4%)</b>
Cash/cash equivalents at the year begin:	180 727	-	-	128 734	71.2%	-	-	315 865	87.3%	(59.2%)
Cash/cash equivalents at the year end:	122 075	128 734	105.5%	330 572	270.8%	330 572	270.8%	518 123	219.1%	(36.2%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 313	2.2%	1 801	1.7%	2 095	2.0%	99 581	94.1%	105 791	73.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	309	3.0%	215	2.1%	207	2.0%	9 598	92.9%	10 329	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	92	12.3%	87	11.7%	92	12.3%	475	63.7%	746	5.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 271	4.8%	1 233	4.6%	1 210	4.5%	23 026	86.1%	26 740	18.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>3 985</b>	<b>2.8%</b>	<b>3 336</b>	<b>2.3%</b>	<b>3 604</b>	<b>2.5%</b>	<b>132 680</b>	<b>92.4%</b>	<b>143 606</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 459	4.1%	1 363	3.8%	1 420	4.0%	31 506	88.1%	35 749	24.9%	-	-	-	-
Commercial	415	2.1%	338	1.7%	317	1.6%	18 922	94.6%	19 982	13.9%	-	-	-	-
Households	872	1.6%	827	1.6%	803	1.5%	50 657	95.3%	53 159	37.0%	-	-	-	-
Other	1 240	3.6%	808	2.3%	1 063	3.1%	31 595	91.0%	34 706	24.2%	-	-	-	-
<b>Total By Customer Group</b>	<b>3 985</b>	<b>2.8%</b>	<b>3 336</b>	<b>2.3%</b>	<b>3 604</b>	<b>2.5%</b>	<b>132 680</b>	<b>92.4%</b>	<b>143 606</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

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

#### Contact Details

Municipal Manager	Mr Mlungisi Eloutherius Mkhize	039 834 7700
Chief Financial Officer	Ms Syasanga Yolani Sityata	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMZIMKHULU (KZN435)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>308 739</b>	<b>122 201</b>	<b>39,6%</b>	<b>98 902</b>	<b>32,0%</b>	<b>221 104</b>	<b>71,6%</b>	<b>97 941</b>	<b>76,6%</b>	<b>1,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 033	895	29,5%	821	27,1%	1 716	56,6%	823	48,1%	(3%)
Agency services	274	133	48,5%	68	24,7%	201	73,2%	50	61,5%	36,2%
Interest	1 348	312	23,1%	363	27,0%	675	50,1%	455	55,0%	(20,2%)
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	611	134	21,9%	141	23,1%	275	45,1%	138	66,5%	2,1%
Dividends	16 032	3 981	24,8%	3 281	20,5%	7 262	45,3%	4 308	61,7%	(23,8%)
Rent on Land	449	118	26,2%	118	26,2%	235	52,4%	87	59,6%	34,7%
Rental from Fixed Assets	756	334	44,1%	459	60,6%	792	104,8%	385	49,6%	19,2%
Licence and permits	89	22	25,1%	6	6,4%	28	31,5%	17	45,3%	(66,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	325	49	15,1%	88	27,2%	137	42,2%	360	1 143,4%	(75,5%)
<b>Non-Exchange Revenue</b>										
Property rates	19 539	6 655	34,1%	3 682	18,8%	10 337	52,9%	1 851	157,8%	98,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	652	150	23,0%	130	19,9%	279	42,9%	148	52,4%	(12,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 630	109 413	41,2%	89 740	33,8%	199 153	75,0%	89 318	75,0%	5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	7	-	7	-	14	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>351 922</b>	<b>81 701</b>	<b>23,2%</b>	<b>66 991</b>	<b>24,7%</b>	<b>168 692</b>	<b>47,9%</b>	<b>80 745</b>	<b>47,5%</b>	<b>7,7%</b>
Employer related costs	149 333	36 979	24,8%	39 140	26,2%	76 119	51,0%	37 172	50,5%	5,3%
Remuneration of councillors	20 311	4 675	23,0%	5 377	26,5%	10 052	49,5%	5 245	49,8%	2,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 526	232	4,2%	2 029	36,7%	2 261	40,9%	1 289	15,8%	57,5%
Debt impairment	3 080	-	-	-	-	-	-	280	15,2%	(100,0%)
Depreciation and amortisation	59 175	12 778	21,6%	12 277	20,7%	25 055	42,3%	13 474	53,4%	(8,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	51 513	10 715	20,8%	11 052	21,5%	21 767	42,3%	9 897	33,7%	11,7%
Transfers and subsidies	1 100	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	587	-	-	-	-	-	-	1	(1,6%)	(100,0%)
Operational costs	61 297	16 323	26,6%	17 116	27,9%	33 438	54,6%	13 388	56,9%	27,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(43 183)</b>	<b>40 500</b>	<b>-</b>	<b>11 912</b>	<b>-</b>	<b>52 412</b>	<b>-</b>	<b>17 196</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	73 278	23 452	32,0%	26 200	35,8%	49 652	67,8%	26 889	53,5%	(2,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>30 095</b>	<b>63 952</b>	<b>-</b>	<b>38 112</b>	<b>-</b>	<b>102 064</b>	<b>-</b>	<b>44 085</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>30 095</b>	<b>63 952</b>	<b>-</b>	<b>38 112</b>	<b>-</b>	<b>102 064</b>	<b>-</b>	<b>44 085</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>30 095</b>	<b>63 952</b>	<b>-</b>	<b>38 112</b>	<b>-</b>	<b>102 064</b>	<b>-</b>	<b>44 085</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>30 095</b>	<b>63 952</b>	<b>-</b>	<b>38 112</b>	<b>-</b>	<b>102 064</b>	<b>-</b>	<b>44 085</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>99 915</b>	<b>24 439</b>	<b>24,5%</b>	<b>22 265</b>	<b>22,3%</b>	<b>46 704</b>	<b>46,7%</b>	<b>26 832</b>	<b>47,5%</b>	<b>(17,0%)</b>
National Government	46 329	20 482	44,2%	16 907	36,5%	37 390	80,7%	16 197	46,5%	4,4%
Provincial Government	17 391	2 534	14,6%	4 022	23,1%	6 556	37,7%	5 024	106,2%	(20,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>63 720</b>	<b>23 016</b>	<b>36,1%</b>	<b>20 929</b>	<b>32,8%</b>	<b>43 945</b>	<b>69,0%</b>	<b>21 222</b>	<b>55,1%</b>	<b>(1,4%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 195	1 423	3,9%	1 336	3,7%	2 759	7,6%	5 610	33,2%	(76,2%)
<b>Capital Expenditure Functional</b>	<b>99 915</b>	<b>24 439</b>	<b>24,5%</b>	<b>22 265</b>	<b>22,3%</b>	<b>46 704</b>	<b>46,7%</b>	<b>26 832</b>	<b>47,5%</b>	<b>(17,0%)</b>
<b>Municipal governance and administration</b>	<b>3 781</b>	<b>479</b>	<b>12,7%</b>	<b>610</b>	<b>16,1%</b>	<b>1 089</b>	<b>28,8%</b>	<b>461</b>	<b>19,0%</b>	<b>32,5%</b>
Executive and Council	1 326	-	-	(14)	(1,0%)	(14)	(1,0%)	-	89,2%	(100,0%)
Finance and administration	2 455	479	19,5%	624	25,4%	1 103	44,9%	461	9,6%	35,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>29 536</b>	<b>3 478</b>	<b>11,8%</b>	<b>4 186</b>	<b>14,2%</b>	<b>7 665</b>	<b>25,9%</b>	<b>8 795</b>	<b>71,9%</b>	<b>(52,4%)</b>
Community and Social Services	3 449	944	27,4%	165	4,8%	1 109	32,2%	96	12,1%	71,1%
Sport And Recreation	26 087	2 534	9,7%	4 022	15,4%	6 556	25,1%	8 699	80,6%	(53,8%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>64 555</b>	<b>20 482</b>	<b>31,7%</b>	<b>16 628</b>	<b>25,8%</b>	<b>37 111</b>	<b>57,5%</b>	<b>16 288</b>	<b>41,2%</b>	<b>2,2%</b>
Planning and Development	1 783	-	-	-	-	-	-	306	12,7%	(100,0%)
Road Transport	62 772	20 482	32,6%	16 628	26,5%	37 111	59,1%	15 962	42,4%	4,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>2 043</b>	<b>-</b>	<b>-</b>	<b>839</b>	<b>41,1%</b>	<b>839</b>	<b>41,1%</b>	<b>1 308</b>	<b>61,0%</b>	<b>(35,8%)</b>
Energy sources	1 391	-	-	74	5,3%	74	5,3%	-	34,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	652	-	-	766	117,4%	766	117,4%	1 308	178,5%	(41,5%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>394 123</b>	<b>151 903</b>	<b>38,5%</b>	<b>133 981</b>	<b>34,0%</b>	<b>285 884</b>	<b>72,5%</b>	<b>132 821</b>	<b>74,3%</b>	<b>9%</b>
Property rates	13 677	3 228	23,6%	3 978	29,1%	7 206	52,7%	2 166	65,2%	83,7%
Service charges	2 114	695	32,9%	702	33,2%	1 397	66,1%	570	47,1%	23,2%

Other revenue	23 392	7 641	32.7%	5 809	24.8%	13 450	57.5%	8 057	61.7%	(27.9%)
Transfers and Subsidies - Operational	265 630	110 361	41.5%	89 652	33.4%	199 013	74.9%	87 391	74.7%	1.4%
Transfers and Subsidies - Capital	73 278	25 823	35.2%	31 333	42.8%	57 156	78.0%	30 208	81.9%	3.7%
Interest	16 032	4 156	25.9%	3 506	21.9%	7 661	47.8%	4 430	61.2%	(20.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(288 688)</b>	<b>(26 166)</b>	<b>9.1%</b>	<b>(29 177)</b>	<b>10.1%</b>	<b>(55 344)</b>	<b>19.2%</b>	<b>(24 720)</b>	<b>19.0%</b>	<b>18.0%</b>
Suppliers and employees	(288 688)	(26 166)	9.1%	(29 177)	10.1%	(55 344)	19.2%	(24 720)	19.0%	18.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>105 435</b>	<b>125 737</b>	<b>119.3%</b>	<b>104 803</b>	<b>99.4%</b>	<b>230 540</b>	<b>218.7%</b>	<b>108 102</b>	<b>276.3%</b>	<b>(3.1%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>7</b>		<b>7</b>		<b>14</b>		<b>(1 721)</b>		<b>(100.4%)</b>
Proceeds on disposal of PPE	-	7	-	7	-	14	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	(1 721)	-	(100.0%)
<b>Payments</b>	<b>(99 915)</b>	<b>(25 185)</b>	<b>25.2%</b>	<b>(23 165)</b>	<b>23.2%</b>	<b>(48 350)</b>	<b>48.4%</b>	<b>(28 262)</b>	<b>51.4%</b>	<b>(18.0%)</b>
Capital assets	(99 915)	(25 185)	25.2%	(23 165)	23.2%	(48 350)	48.4%	(28 262)	51.4%	(18.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(99 915)</b>	<b>(25 178)</b>	<b>25.2%</b>	<b>(23 158)</b>	<b>23.2%</b>	<b>(48 336)</b>	<b>48.4%</b>	<b>(29 983)</b>	<b>54.6%</b>	<b>(22.8%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>5 520</b>	<b>100 559</b>	<b>1 821.8%</b>	<b>81 646</b>	<b>1 479.1%</b>	<b>182 205</b>	<b>3 300.9%</b>	<b>78 119</b>	<b>(1 713.4%)</b>	<b>4.5%</b>
Cash/cash equivalents at the year begin:	106 130	171 469	161.6%	272 028	256.3%	171 469	161.6%	204 244	57.0%	33.2%
Cash/cash equivalents at the year end:	111 650	272 028	243.6%	353 673	316.8%	353 673	316.8%	282 363	164.0%	25.3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 304	11.8%	988	8.9%	860	7.8%	7 886	71.4%	11 038	57.2%	32	.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	296	4.7%	211	3.3%	180	2.9%	5 636	89.1%	6 323	32.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	48	2.7%	47	2.6%	46	2.5%	1 656	92.2%	1 797	9.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	147	100.0%	147	.8%	-	-	-	-
<b>Total By Income Source</b>	<b>1 648</b>	<b>8.5%</b>	<b>1 245</b>	<b>6.4%</b>	<b>1 086</b>	<b>5.6%</b>	<b>15 326</b>	<b>79.4%</b>	<b>19 306</b>	<b>100.0%</b>	<b>32</b>	<b>.2%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	615	14.3%	612	14.2%	590	13.7%	2 493	57.8%	4 309	22.3%	-	-	-	-
Commercial	606	26.0%	234	10.0%	125	5.4%	1 366	58.6%	2 331	12.1%	-	-	-	-
Households	428	3.4%	399	3.2%	371	2.9%	11 468	90.5%	12 666	65.6%	32	.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>1 648</b>	<b>8.5%</b>	<b>1 245</b>	<b>6.4%</b>	<b>1 086</b>	<b>5.6%</b>	<b>15 326</b>	<b>79.4%</b>	<b>19 306</b>	<b>100.0%</b>	<b>32</b>	<b>.2%</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	262 517	91 147	34,7%	22 793	8,7%	113 940	43,4%	81 336	67,0%	(72,0%)
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 861	1 228	25,3%	1 222	25,1%	2 450	50,4%	1 136	49,5%	7,6%
Agency services	647	112	17,3%	117	18,1%	229	35,4%	1 301	26,9%	(91,0%)
Interest	751	65	8,6%	131	17,4%	195	26,0%	74	36,8%	77,2%
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	16 732	2 374	14,2%	2 916	17,4%	5 290	31,6%	3 574	44,4%	(18,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 153	361	16,8%	339	15,7%	700	32,5%	523	63,7%	(35,3%)
Licence and permits	445	144	32,4%	102	23,0%	247	55,5%	228	94,1%	(55,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	825	24	2,9%	36	4,3%	60	7,2%	10	1,9%	250,2%
<b>Non-Exchange Revenue</b>										
Property rates	46 096	11 607	25,2%	11 765	25,5%	23 372	50,7%	11 180	50,4%	5,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 602	1 001	38,5%	295	11,3%	1 296	49,8%	85	210,4%	247,2%
Licences or permits	20	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	179 187	72 686	40,6%	4 241	2,4%	76 927	42,9%	60 958	74,0%	(93,0%)
Interest	8 198	1 544	18,8%	1 629	19,9%	3 173	38,7%	2 265	79,8%	(28,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	297 684	60 206	20,2%	73 187	24,6%	133 393	44,8%	75 408	46,2%	(2,9%)
Employee related costs	104 388	21 708	20,8%	25 765	24,7%	47 473	45,5%	25 268	45,1%	2,0%
Remuneration of councillors	14 499	3 070	21,2%	3 761	25,9%	6 831	47,1%	3 540	50,4%	6,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 627	900	13,6%	962	14,5%	1 862	28,1%	1 061	24,9%	(9,3%)
Debt impairment	4 746	(1 136)	(23,9%)	-	-	(1 136)	(23,9%)	-	-	-
Depreciation and amortisation	54 038	13 576	25,1%	13 529	25,0%	27 105	50,2%	12 833	62,9%	5,4%
Interest	1 240	839	67,7%	260	20,9%	1 099	88,6%	586	54,6%	(55,7%)
Contracted services	59 858	11 866	19,8%	15 277	25,5%	27 143	45,3%	16 604	43,0%	(8,0%)
Transfers and subsidies	2 075	231	11,1%	255	12,3%	486	23,4%	403	26,9%	(36,7%)
Irrecoverable debts written off	3 900	358	9,2%	175	4,5%	533	13,7%	71	1,8%	145,8%
Operational costs	46 314	8 793	19,0%	13 203	28,5%	21 997	47,5%	15 041	49,7%	(12,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(35 168)</b>	<b>30 941</b>	<b>-</b>	<b>(50 394)</b>	<b>-</b>	<b>(19 453)</b>	<b>-</b>	<b>5 928</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	38 868	4 812	12,4%	11 145	28,7%	15 957	41,1%	14 540	56,8%	(23,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>3 700</b>	<b>35 752</b>	<b>-</b>	<b>(39 249)</b>	<b>-</b>	<b>(3 497)</b>	<b>-</b>	<b>20 468</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>3 700</b>	<b>35 752</b>	<b>-</b>	<b>(39 249)</b>	<b>-</b>	<b>(3 497)</b>	<b>-</b>	<b>20 468</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>3 700</b>	<b>35 752</b>	<b>-</b>	<b>(39 249)</b>	<b>-</b>	<b>(3 497)</b>	<b>-</b>	<b>20 468</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>3 700</b>	<b>35 752</b>	<b>-</b>	<b>(39 249)</b>	<b>-</b>	<b>(3 497)</b>	<b>-</b>	<b>20 468</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	62 833	5 654	9,0%	17 207	27,4%	22 860	36,4%	19 264	34,4%	(10,7%)
National Government	33 798	4 113	12,2%	10 420	30,8%	14 533	43,0%	11 073	51,3%	(5,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>33 798</b>	<b>4 113</b>	<b>12,2%</b>	<b>10 420</b>	<b>30,8%</b>	<b>14 533</b>	<b>43,0%</b>	<b>11 073</b>	<b>51,3%</b>	<b>(5,9%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 034	1 540	5,3%	6 787	23,4%	8 327	28,7%	8 191	25,4%	(17,1%)
<b>Capital Expenditure Functional</b>	<b>62 833</b>	<b>5 654</b>	<b>9,0%</b>	<b>17 207</b>	<b>27,4%</b>	<b>22 860</b>	<b>36,4%</b>	<b>19 264</b>	<b>34,4%</b>	<b>(10,7%)</b>
<b>Municipal governance and administration</b>	<b>4 734</b>	<b>1 291</b>	<b>27,3%</b>	<b>321</b>	<b>6,8%</b>	<b>1 611</b>	<b>34,0%</b>	<b>753</b>	<b>35,2%</b>	<b>(57,4%)</b>
Executive and Council	231	149	64,6%	149	64,6%	149	64,6%	42	24,7%	252,4%
Finance and administration	4 503	1 291	28,7%	172	3,8%	1 462	32,5%	711	35,5%	(75,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>10 495</b>	<b>250</b>	<b>2,4%</b>	<b>319</b>	<b>3,0%</b>	<b>568</b>	<b>5,4%</b>	<b>1 190</b>	<b>8,6%</b>	<b>(73,2%)</b>
Community and Social Services	4 717	250	5,3%	44	,9%	293	6,2%	30	,8%	45,9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 778	-	-	275	4,8%	275	4,8%	1 160	16,6%	(76,3%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>42 403</b>	<b>4 113</b>	<b>9,7%</b>	<b>14 496</b>	<b>34,2%</b>	<b>18 609</b>	<b>43,9%</b>	<b>17 226</b>	<b>39,9%</b>	<b>(15,9%)</b>
Planning and Development	34 363	4 113	12,0%	12 010	35,0%	16 124	46,9%	12 977	40,6%	(7,4%)
Road Transport	8 040	-	-	2 485	30,9%	2 485	30,9%	4 249	37,5%	(41,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96</b>	<b>43,7%</b>	<b>(100,0%)</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	800	-	-	-	-	-	-	-	85,7%	-
Waste Management	100	-	-	-	-	-	-	96	13,7%	(100,0%)
<b>Other</b>	<b>4 300</b>	<b>-</b>	<b>-</b>	<b>2 071</b>	<b>48,2%</b>	<b>2 071</b>	<b>48,2%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	305 119	200 458	65,7%	147 525	48,3%	347 983	114,0%	97 415	115,3%	51,4%
Property rates	35 494	108 190	304,8%	136 612	384,9%	244 802	689,7%	92 106	554,8%	48,3%
Service charges	4 304	691	16,1%	745	17,3%	1 436	33,4%	426	26,4%	74,8%

Other revenue	30 535	421	1.4%	169	.6%	589	1.9%	186	2.2%	(9.6%)
Transfers and Subsidies - Operational	179 187	73 155	40.8%	-	-	73 155	40.8%	-	79.9%	-
Transfers and Subsidies - Capital	38 868	18 000	46.3%	10 000	25.7%	28 000	72.0%	4 696	44.4%	112.9%
Interest	16 732	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(248 700)</b>	<b>(19 755)</b>	<b>7.9%</b>	<b>(21 057)</b>	<b>8.5%</b>	<b>(40 812)</b>	<b>16.4%</b>	<b>(25 895)</b>	<b>16.8%</b>	<b>(18.7%)</b>
Suppliers and employees	(245 385)	(19 755)	8.1%	(21 057)	8.6%	(40 812)	16.6%	(25 895)	17.0%	(18.7%)
Finance charges	(1 240)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 075)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>56 420</b>	<b>180 703</b>	<b>320.3%</b>	<b>126 468</b>	<b>224.2%</b>	<b>307 172</b>	<b>544.4%</b>	<b>71 520</b>	<b>625.9%</b>	<b>76.8%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(72 258)</b>	<b>(7 022)</b>	<b>9.7%</b>	<b>(20 763)</b>	<b>28.7%</b>	<b>(27 785)</b>	<b>38.5%</b>	<b>(21 523)</b>	<b>34.9%</b>	<b>(3.5%)</b>
Capital assets	(72 258)	(7 022)	9.7%	(20 763)	28.7%	(27 785)	38.5%	(21 523)	34.9%	(3.5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(72 258)</b>	<b>(7 022)</b>	<b>9.7%</b>	<b>(20 763)</b>	<b>28.7%</b>	<b>(27 785)</b>	<b>38.5%</b>	<b>(21 523)</b>	<b>34.9%</b>	<b>(3.5%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(15 838)</b>	<b>173 681</b>	<b>(1 096.6%)</b>	<b>105 705</b>	<b>(667.4%)</b>	<b>279 387</b>	<b>(1 764.0%)</b>	<b>49 997</b>	<b>(496.3%)</b>	<b>111.4%</b>
Cash/cash equivalents at the year begin:	85 877	135 968	158.3%	307 015	357.5%	135 968	158.3%	361 603	266.1%	(15.1%)
Cash/cash equivalents at the year end:	70 039	307 015	438.3%	412 720	589.3%	412 720	589.3%	411 600	972.4%	3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 647	4.3%	4 879	5.8%	2 201	2.6%	73 377	87.2%	84 104	62.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	420	3.2%	548	4.1%	230	1.7%	12 082	91.0%	13 280	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	22	100.0%	22	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	32	1%	37 402	99.9%	37 434	27.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 889)	(1818.9%)	194	90.9%	93	43.4%	3 816	1 784.6%	214	2%	-	-	-	-
<b>Total By Income Source</b>	<b>177</b>	<b>.1%</b>	<b>5 622</b>	<b>4.2%</b>	<b>2 555</b>	<b>1.9%</b>	<b>126 699</b>	<b>93.8%</b>	<b>135 053</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	401	7%	2 217	3.9%	1 097	1.9%	53 256	93.5%	56 970	42.2%	-	-	-	-
Commercial	268	2.1%	890	7.0%	380	3.0%	11 162	87.9%	12 701	9.4%	-	-	-	-
Households	(202)	(4%)	2 028	4.1%	867	1.8%	46 725	94.6%	49 418	36.6%	-	-	-	-
Other	(290)	(1.8%)	486	3.0%	211	1.3%	15 556	97.4%	15 964	11.8%	-	-	-	-
<b>Total By Customer Group</b>	<b>177</b>	<b>.1%</b>	<b>5 622</b>	<b>4.2%</b>	<b>2 555</b>	<b>1.9%</b>	<b>126 699</b>	<b>93.8%</b>	<b>135 053</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	102	100.0%	-	-	-	-	-	-	102	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>102</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: HARRY GWALA (DC43)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>	<b>723 815</b>	<b>259 702</b>	<b>35,9%</b>	<b>217 816</b>	<b>30,1%</b>	<b>477 519</b>	<b>66,0%</b>	<b>206 158</b>	<b>68,9%</b>	<b>5,7%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	68 071	18 761	27,6%	17 859	26,2%	36 620	53,8%	16 861	58,2%	5,9%	
Service charges - Waste Water Management	13 518	3 423	25,3%	3 233	23,9%	6 656	49,2%	3 190	45,4%	1,4%	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	791	47	5,9%	26	3,3%	73	9,3%	61	9,8%	(57,0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	16 055	3 249	20,2%	3 130	19,5%	6 378	39,7%	3 766	45,5%	(16,9%)	
Interest earned from Current and Non Current Assets	26 043	6 194	23,8%	5 846	22,4%	12 040	46,2%	8 283	78,8%	(29,4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	706	77	10,9%	42	5,9%	118	16,8%	233	76,0%	(82,2%)	
<b>Non-Exchange Revenue</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 643	176	10,7%	(6)	(,3%)	170	10,4%	717	-	(100,8%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	596 989	227 302	38,1%	187 687	31,4%	414 989	69,5%	173 046	71,0%	8,5%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	474	-	-	-	474	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>819 174</b>	<b>141 377</b>	<b>17,3%</b>	<b>184 936</b>	<b>22,6%</b>	<b>326 313</b>	<b>39,8%</b>	<b>160 020</b>	<b>42,0%</b>	<b>15,6%</b>	
Employee related costs	291 721	67 667	23,2%	66 713	22,9%	134 380	46,1%	64 701	46,0%	3,1%	
Remuneration of councillors	8 059	1 888	23,4%	2 090	25,9%	3 978	49,4%	2 101	44,5%	(5,%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	39 635	7 061	17,8%	17 064	43,1%	24 125	60,9%	9 224	43,3%	85,0%	
Debt impairment	31 530	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	107 788	-	-	-	-	-	-	-	-	-	
Interest	54	-	-	-	-	-	-	-	-	-	
Contracted services	173 856	32 899	18,9%	58 222	33,5%	91 121	52,4%	52 070	54,0%	11,8%	
Transfers and subsidies	23 360	7 000	30,0%	7 000	30,0%	14 000	59,9%	-	-	(100,0%)	
Irrecoverable debts written off	42 327	5 693	13,4%	2 450	5,8%	8 143	19,2%	23	25,1%	10 600,6%	
Operational costs	100 844	19 169	19,0%	31 398	31,1%	50 567	50,1%	31 902	62,1%	(1,6%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(95 360)</b>	<b>118 325</b>	<b>-</b>	<b>32 880</b>	<b>-</b>	<b>151 205</b>	<b>-</b>	<b>46 137</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	293 458	53 982	18,4%	102 154	34,8%	156 136	53,2%	105 117	33,0%	(2,8%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>198 099</b>	<b>172 307</b>	<b>-</b>	<b>135 034</b>	<b>-</b>	<b>307 341</b>	<b>-</b>	<b>151 254</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>198 099</b>	<b>172 307</b>	<b>-</b>	<b>135 034</b>	<b>-</b>	<b>307 341</b>	<b>-</b>	<b>151 254</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>198 099</b>	<b>172 307</b>	<b>-</b>	<b>135 034</b>	<b>-</b>	<b>307 341</b>	<b>-</b>	<b>151 254</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>198 099</b>	<b>172 307</b>	<b>-</b>	<b>135 034</b>	<b>-</b>	<b>307 341</b>	<b>-</b>	<b>151 254</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>	<b>297 243</b>	<b>55 086</b>	<b>18,5%</b>	<b>98 264</b>	<b>33,1%</b>	<b>153 350</b>	<b>51,6%</b>	<b>86 906</b>	<b>45,4%</b>	<b>13,1%</b>	
<b>Source of Finance</b>											
National Government	255 181	47 421	18,6%	88 389	34,6%	135 810	53,2%	73 965	47,0%	19,5%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	150	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>255 331</b>	<b>47 421</b>	<b>18,6%</b>	<b>88 389</b>	<b>34,6%</b>	<b>135 810</b>	<b>53,2%</b>	<b>73 965</b>	<b>46,9%</b>	<b>19,5%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	41 912	7 665	18,3%	9 875	23,6%	17 540	41,8%	12 941	36,1%	(23,7%)	
<b>Capital Expenditure Functional</b>	<b>302 060</b>	<b>55 086</b>	<b>18,2%</b>	<b>98 869</b>	<b>32,7%</b>	<b>153 955</b>	<b>51,0%</b>	<b>86 906</b>	<b>45,4%</b>	<b>13,8%</b>	
<b>Municipal governance and administration</b>	<b>17 434</b>	<b>1 905</b>	<b>10,9%</b>	<b>2 549</b>	<b>14,6%</b>	<b>4 454</b>	<b>25,5%</b>	<b>4 005</b>	<b>44,1%</b>	<b>(36,4%)</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	16 071	1 905	11,9%	2 549	15,9%	4 454	27,7%	4 005	44,1%	(36,4%)	
Internal audit	1 364	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>95 891</b>	<b>26 753</b>	<b>27,9%</b>	<b>32 895</b>	<b>34,3%</b>	<b>59 648</b>	<b>62,2%</b>	<b>27 210</b>	<b>29,2%</b>	<b>20,9%</b>	
Planning and Development	95 891	26 753	27,9%	32 895	34,3%	59 648	62,2%	27 210	29,2%	20,9%	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>188 734</b>	<b>26 428</b>	<b>14,0%</b>	<b>63 426</b>	<b>33,6%</b>	<b>89 853</b>	<b>47,6%</b>	<b>55 691</b>	<b>56,2%</b>	<b>13,9%</b>	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	188 473	25 142	13,3%	61 955	32,9%	87 097	46,2%	49 407	49,5%	25,4%	
Waste Water Management	261	1 285	492,7%	1 471	563,9%	2 756	1 056,6%	6 285	171,6%	(76,6%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Part 3: Cash Receipts and Payments**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>	<b>1 127 114</b>	<b>1 018 611</b>	<b>90,4%</b>	<b>992 359</b>	<b>88,0%</b>	<b>2 010 971</b>	<b>178,4%</b>	<b>586 689</b>	<b>140,6%</b>	<b>69,1%</b>	
<b>Receipts</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	71 563	23 956	33,5%	20 379	28,5%	44 335	62,0%	15 555	59,9%	31,0%	

Other revenue	162 058	606 390	374.2%	695 864	429.4%	1 302 254	803.6%	261 399	1 017.3%	166.2%
Transfers and Subsidies - Operational	573 989	221 071	38.5%	175 271	30.5%	396 342	69.1%	165 953	73.2%	5.6%
Transfers and Subsidies - Capital	293 458	161 000	54.9%	95 000	32.4%	256 000	87.2%	135 499	80.4%	(29.9%)
Interest	26 046	6 194	23.8%	5 846	22.4%	12 040	46.2%	8 283	76.1%	(29.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(677 409)</b>	<b>(287 440)</b>	<b>42.4%</b>	<b>(284 962)</b>	<b>42.1%</b>	<b>(572 403)</b>	<b>84.5%</b>	<b>(265 717)</b>	<b>74.3%</b>	<b>7.2%</b>
Suppliers and employees	(677 355)	(287 440)	42.4%	(284 962)	42.1%	(572 403)	84.5%	(265 717)	74.3%	7.2%
Finance charges	(54)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>449 705</b>	<b>731 171</b>	<b>162.6%</b>	<b>707 397</b>	<b>157.3%</b>	<b>1 438 568</b>	<b>319.9%</b>	<b>320 972</b>	<b>273.2%</b>	<b>120.4%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>474</b>				<b>474</b>				
Proceeds on disposal of PPE	-	474	-	-	-	474	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(341 830)</b>	<b>(55 086)</b>	<b>16.1%</b>	<b>(98 145)</b>	<b>28.7%</b>	<b>(153 230)</b>	<b>44.8%</b>	<b>(86 906)</b>	<b>45.4%</b>	<b>12.9%</b>
Capital assets	(341 830)	(55 086)	16.1%	(98 145)	28.7%	(153 230)	44.8%	(86 906)	45.4%	12.9%
<b>Net Cash from/(used) Investing Activities</b>	<b>(341 830)</b>	<b>(54 612)</b>	<b>16.0%</b>	<b>(98 145)</b>	<b>28.7%</b>	<b>(152 757)</b>	<b>44.7%</b>	<b>(86 906)</b>	<b>45.4%</b>	<b>12.9%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>569</b>	<b>2</b>	<b>.3%</b>			<b>2</b>	<b>.3%</b>			
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	569	2	.3%	-	-	2	.3%	-	-	-
<b>Payments</b>	<b>(2 400)</b>									
Repayment of borrowing	(2 400)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 831)</b>	<b>2</b>	<b>(.1%)</b>			<b>2</b>	<b>(.1%)</b>			
<b>Net Increase/(Decrease) in cash held</b>	<b>106 045</b>	<b>676 561</b>	<b>638.0%</b>	<b>609 252</b>	<b>574.5%</b>	<b>1 285 813</b>	<b>1 212.5%</b>	<b>234 066</b>	<b>45 527.3%</b>	<b>160.3%</b>
Cash/cash equivalents at the year begin:	163 577	261 670	160.0%	938 231	573.6%	2 617 670	160.0%	720 554	141.2%	30.2%
Cash/cash equivalents at the year end:	269 622	938 231	348.0%	1 547 483	573.9%	3 903 483	573.9%	954 620	624.5%	62.1%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 384	2.4%	2 186	1.6%	1 490	1.1%	133 005	95.0%	140 065	61.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	922	16.8%	516	9.4%	274	5.0%	3 763	68.7%	5 476	2.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 322	2.4%	854	1.6%	582	1.1%	51 960	95.0%	54 718	24.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	360	16.8%	202	9.4%	107	5.0%	1 470	68.7%	2 139	.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	566	2.4%	365	1.6%	249	1.1%	22 233	95.0%	23 413	10.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	154	16.8%	86	9.4%	46	5.0%	629	68.7%	915	.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>6 708</b>	<b>3.0%</b>	<b>4 209</b>	<b>1.9%</b>	<b>2 749</b>	<b>1.2%</b>	<b>213 061</b>	<b>94.0%</b>	<b>226 727</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 195	18.8%	2 065	9.2%	823	3.7%	15 276	68.3%	22 360	9.9%	-	-	-	-
Commercial	751	4.3%	393	2.2%	282	1.6%	16 121	91.9%	17 547	7.7%	-	-	-	-
Households	1 761	.9%	1 751	.9%	1 644	.9%	181 664	97.2%	186 820	82.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>6 708</b>	<b>3.0%</b>	<b>4 209</b>	<b>1.9%</b>	<b>2 749</b>	<b>1.2%</b>	<b>213 061</b>	<b>94.0%</b>	<b>226 727</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3	6.7%	4	8.6%	-	-	36	84.8%	43	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3</b>	<b>6.7%</b>	<b>4</b>	<b>8.6%</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>84.8%</b>	<b>43</b>	<b>100.0%</b>

#### 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.

**AGGREGATED INFORMATION FOR KWAZULU-NATAL  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>107 159 566</b>	<b>30 944 448</b>	<b>28,9%</b>	<b>28 413 593</b>	<b>26,5%</b>	<b>59 358 040</b>	<b>55,4%</b>	<b>26 801 857</b>	<b>55,8%</b>	<b>6,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	35 241 225	8 543 501	24,2%	8 014 863	22,7%	16 568 364	47,0%	7 334 974	48,5%	9,3%
Service charges - Water	13 091 063	2 832 357	21,6%	3 154 044	24,1%	5 986 401	45,7%	2 860 858	44,8%	10,2%
Service charges - Waste Water Management	2 948 217	701 920	23,8%	783 653	26,6%	1 485 573	50,4%	563 842	41,5%	39,0%
Service charges - Waste Management	2 078 063	539 621	26,0%	538 174	25,9%	1 077 795	51,9%	491 051	50,5%	9,6%
Sale of Goods and Rendering of Services	827 881	172 212	20,8%	144 548	17,5%	316 759	38,3%	206 080	36,9%	(29,9%)
Agency services	98 958	19 595	19,8%	19 119	19,3%	38 714	39,1%	23 333	44,9%	(18,1%)
Interest	4 025	46	1,2%	-	-	46	1,2%	975	82,4%	(100,0%)
Interest earned from Receivables	1 643 168	659 791	40,2%	719 459	43,8%	1 379 250	83,9%	665 914	81,8%	8,0%
Interest earned from Current and Non Current Assets	1 345 434	259 128	19,3%	217 572	16,2%	476 700	35,4%	339 937	48,9%	(36,0%)
Dividends	21 592	-	-	-	-	-	-	29 000	77,3%	(100,0%)
Rent on Land	3 974	674	17,0%	1 040	26,2%	1 714	43,1%	754	46,7%	37,9%
Rental from Fixed Assets	875 406	210 404	24,0%	221 720	25,3%	432 124	49,4%	279 651	41,6%	(20,7%)
Licence and permits	77 316	16 616	21,5%	15 390	19,9%	32 007	41,4%	14 530	44,0%	5,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	516 598	99 191	19,2%	105 947	20,5%	205 138	39,7%	174 370	51,2%	(39,2%)
<b>Non-Exchange Revenue</b>										
Property rates	19 969 590	6 272 813	31,4%	5 248 221	26,3%	11 521 034	57,7%	4 840 743	59,3%	8,4%
Surcharges and Taxes	28 143	56 098	199,3%	92 042	327,0%	148 140	526,4%	78 745	34,6%	16,9%
Fines, penalties and forfeits	246 736	41 126	16,7%	43 340	17,6%	84 466	34,2%	54 102	42,2%	(19,9%)
Licences or permits	97 290	16 311	16,8%	15 864	16,3%	32 175	33,1%	21 734	43,7%	(27,0%)
Transfer and subsidies - Operational	22 191 906	8 743 739	39,4%	7 324 206	33,0%	16 067 945	72,4%	7 144 488	71,4%	2,5%
Interest	802 813	275 926	34,4%	292 384	36,4%	568 310	70,8%	261 583	74,3%	11,8%
Fuel Levy	4 250 309	1 291 880	30,4%	1 291 880	30,4%	2 583 760	60,8%	1 247 622	60,8%	3,5%
Operational Revenue	67 034	22 676	33,8%	12 568	18,8%	35 264	52,6%	775	41,5%	1 524,1%
Gains on disposal of Assets	41 062	14 993	36,5%	2 212	5,4%	17 205	41,9%	18 847	243,9%	(88,3%)
Other Gains	691 564	153 830	22,2%	155 325	22,5%	309 155	44,7%	147 950	44,5%	5,0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>105 714 647</b>	<b>25 517 971</b>	<b>24,1%</b>	<b>25 490 188</b>	<b>24,1%</b>	<b>51 008 160</b>	<b>48,3%</b>	<b>24 302 547</b>	<b>49,6%</b>	<b>4,9%</b>
Employee related costs	28 749 133	6 329 646	22,0%	7 386 049	25,7%	13 715 695	47,7%	7 163 286	48,4%	3,1%
Remuneration of councillors	1 055 757	237 622	22,5%	266 420	25,2%	504 042	47,7%	253 833	47,2%	5,0%
Bulk purchases - electricity	29 220 560	8 351 851	28,6%	6 545 946	22,4%	14 897 797	51,0%	5 649 688	53,0%	15,9%
Inventory consumed	8 468 981	1 637 044	19,3%	2 089 540	24,7%	3 726 584	44,0%	1 627 976	41,3%	28,4%
Debt impairment	4 722 546	1 442 179	30,5%	486 925	10,3%	1 929 104	40,8%	732 864	49,0%	(33,6%)
Depreciation and amortisation	7 449 533	1 731 201	23,2%	1 702 342	22,9%	3 433 543	46,1%	1 631 712	46,1%	4,3%
Interest	1 442 729	391 606	27,1%	387 534	26,9%	779 140	54,0%	377 422	48,5%	2,7%
Contracted services	13 121 200	2 531 525	19,3%	3 591 802	27,4%	6 123 327	46,7%	3 692 901	48,2%	(2,7%)
Transfers and subsidies	676 815	141 032	20,8%	141 468	20,9%	282 500	41,7%	238 528	38,8%	(40,7%)
Irrecoverable debts written off	758 904	100 678	13,3%	97 212	12,8%	197 890	26,1%	24 768	25,8%	292,5%
Operational costs	7 217 724	1 623 952	22,5%	1 954 456	27,1%	3 578 409	49,6%	1 976 630	51,3%	(1,1%)
Losses on disposal of Assets	20 669	-	-	990	4,8%	990	4,8%	(42)	-	(2 484,6%)
Other Losses	2 810 096	999 634	35,6%	839 505	29,9%	1 839 139	65,4%	932 980	75,9%	(10,0%)
<b>Surplus/(Deficit)</b>	<b>1 444 918</b>	<b>5 426 476</b>	<b>-</b>	<b>2 923 404</b>	<b>-</b>	<b>8 349 881</b>	<b>-</b>	<b>2 499 309</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	9 437 165	1 417 278	15,0%	2 930 786	31,1%	4 348 064	46,1%	2 093 060	42,8%	40,0%
Transfers and subsidies - capital (in-kind)	236 231	0	-	32 737	13,9%	32 737	13,9%	(508 769)	(252,6%)	(106,4%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>11 118 315</b>	<b>6 843 755</b>	<b>-</b>	<b>5 886 927</b>	<b>-</b>	<b>12 730 682</b>	<b>-</b>	<b>4 083 600</b>	<b>-</b>	<b>-</b>
Income Tax	(7 142)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>11 125 456</b>	<b>6 843 755</b>	<b>-</b>	<b>5 886 927</b>	<b>-</b>	<b>12 730 682</b>	<b>-</b>	<b>4 083 600</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>11 125 456</b>	<b>6 843 755</b>	<b>-</b>	<b>5 886 927</b>	<b>-</b>	<b>12 730 682</b>	<b>-</b>	<b>4 083 600</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	396 203	44 343	11,2%	88 115	22,2%	132 457	33,4%	35 599	29,3%	147,5%
<b>Surplus/(Deficit) for the year</b>	<b>11 521 659</b>	<b>6 888 098</b>	<b>-</b>	<b>5 975 042</b>	<b>-</b>	<b>12 863 140</b>	<b>-</b>	<b>4 119 200</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>14 446 751</b>	<b>(1 707 275)</b>	<b>(11,8%)</b>	<b>6 409 405</b>	<b>44,4%</b>	<b>4 702 129</b>	<b>32,5%</b>	<b>2 704 339</b>	<b>30,7%</b>	<b>137,0%</b>
National Government	8 171 192	(2 032 905)	(24,9%)	5 576 513	68,2%	3 543 608	43,4%	1 877 639	44,4%	197,0%
Provincial Government	542 809	15 566	2,9%	71 670	13,2%	87 235	16,1%	80 446	13,6%	(10,9%)
District Municipality	150	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	1 150	-	-	130	11,3%	130	11,3%	-	-	(100,0%)
<b>Transfers recognised - capital</b>	<b>8 715 301</b>	<b>(2 017 339)</b>	<b>(23,1%)</b>	<b>5 648 312</b>	<b>64,8%</b>	<b>3 630 973</b>	<b>41,7%</b>	<b>1 958 085</b>	<b>41,7%</b>	<b>188,5%</b>
Borrowing	2 412 480	230 379	9,5%	479 910	19,9%	710 290	29,4%	390 064	21,8%	23,0%
Internally generated funds	3 318 970	79 684	2,4%	281 182	8,5%	360 866	10,9%	356 190	12,4%	(21,1%)
<b>Capital Expenditure Functional</b>	<b>14 462 699</b>	<b>(1 694 665)</b>	<b>(11,7%)</b>	<b>6 423 007</b>	<b>44,4%</b>	<b>4 728 342</b>	<b>32,7%</b>	<b>2 969 266</b>	<b>31,9%</b>	<b>116,3%</b>
<b>Municipal governance and administration</b>	<b>1 400 813</b>	<b>(92 856)</b>	<b>(6,6%)</b>	<b>2 02 810</b>	<b>14,5%</b>	<b>109 954</b>	<b>7,8%</b>	<b>110 795</b>	<b>6,5%</b>	<b>83,0%</b>
Executive and Council	469 931	26 096	5,6%	54 801	11,7%	80 897	17,2%	66 904	16,1%	(18,1%)
Finance and administration	928 159	(119 924)	(12,8%)	147 288	15,9%	28 263	3,0%	43 709	7,0%	237,0%
Internal audit	2 723	72	2,6%	721	26,5%	794	29,1%	182	25,3%	296,5%
<b>Community and Public Safety</b>	<b>2 021 916</b>	<b>179 753</b>	<b>8,9%</b>	<b>513 994</b>	<b>25,4%</b>	<b>693 747</b>	<b>34,3%</b>	<b>492 885</b>	<b>23,8%</b>	<b>4,3%</b>
Community and Social Services	415 337	45 590	11,0%	90 611	21,8%	136 201	32,8%	133 759	8,2%	(32,3%)
Sport And Recreation	512 685	36 675	7,2%	150 547	29,4%	187 222	36,5%	108 577	29,5%	38,7%
Public Safety	287 775	21 103	7,3%	88 496	30,8%	109 599	38,1%	21 484	10,0%	311,9%
Housing	774 184	76 955	9,9%	183 512	23,7%	260 507	33,6%	225 581	31,5%	(18,6%)
Health	31 935	(610)	(1,9%)	829	2,6%	220	7%	3 484	10,3%	(76,2%)
<b>Economic and Environmental Services</b>	<b>3 706 018</b>	<b>245 423</b>	<b>6,6%</b>	<b>987 938</b>	<b>26,7%</b>	<b>1 233 360</b>	<b>33,3%</b>	<b>699 771</b>	<b>33,8%</b>	<b>41,2%</b>
Planning and Development	1 101 512	118 621	10,8%	299 307	27,2%	417 928	37,9%	227 749	30,3%	31,4%
Road Transport	2 581 869	126 289	4,9%	688 447	26,7%	814 737	31,6%	464 978	35,3%	48,1%
Environmental Protection	22 637	512	2,3%	183	8%	696	3,1%	7 043	42,9%	(97,4%)
<b>Trading Services</b>	<b>7 226 192</b>	<b>(2 035 677)</b>	<b>(28,2%)</b>	<b>4 711 150</b>	<b>65,2%</b>	<b>2 675 473</b>	<b>37,0%</b>	<b>1 657 470</b>	<b>39,8%</b>	<b>184,2%</b>
Energy sources	1 326 606	161 474	12,2%	(123 350)	(9,3%)	38 124	2,9%	200 830	36,6%	(161,4%)
Water Management	4 041 064	(2 194 279)	(54,3%)	4 005 642	99,1%	1 811 364	44,8%	1 023 417	42,5%	291,4%
Waste Water Management	1 449 818	(4 328)	(0,3%)	769 452	53,1%	765 125	52,8%	381 261	40,3%	101,8%
Waste Management	408 703	1 455	0,4%	59 405	14,5%	60 861	14,9%	51 962	18,3%	14,3%
<b>Other</b>	<b>107 760</b>	<b>8 693</b>	<b>8,1%</b>	<b>7 115</b>	<b>6,6%</b>	<b>15 808</b>	<b>14,7%</b>	<b>8 345</b>	<b>6,8%</b>	<b>(14,7%)</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024
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