KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**60 395 849**	**61 441 526**	**17 002 418**	**28,2%**	**16 110 474**	**26,7%**	**15 869 408**	**25,8%**	**48 982 300**	**79,7%**	**14 291 419**	**80,0%**	**11,0%**
Exchange Revenue													
Service charges - Electricity	22 101 835	22 101 835	5 468 948	24,7%	5 260 921	23,8%	5 229 481	23,7%	15 959 350	72,2%	4 595 659	74,1%	13,8%
Service charges - Water	8 889 108	8 914 108	1 866 155	21,0%	2 167 702	24,4%	2 274 046	25,5%	6 307 904	70,8%	1 975 533	69,1%	15,1%
Service charges - Waste Water Management	1 965 820	1 965 820	439 410	22,4%	517 545	26,3%	488 415	24,8%	1 445 370	73,5%	393 733	58,5%	24,0%
Service charges - Waste Management	1 126 808	1 126 808	285 148	25,3%	291 737	25,9%	288 551	25,6%	865 436	76,8%	260 575	74,2%	10,7%
Sale of Goods and Rendering of Services	415 214	376 678	78 914	19,0%	104 316	25,1%	96 242	25,6%	279 472	74,2%	75 174	60,0%	28,0%
Agency services	36 673	36 673	7 467	20,4%	3 697	10,1%	10 682	29,1%	21 846	59,6%	5 711	62,3%	87,0%
Interest - Deemed Interest	4 000	4 000	46	1,2%	-	-	2 834	70,9%	2 881	72,0%	870	171,0%	225,6%
Interest earned from Receivables	798 817	798 817	406 904	50,9%	460 722	57,7%	471 472	59,0%	1 339 098	167,6%	412 312	112,6%	14,3%
Interest earned from Current and Non Current Assets	716 166	719 975	119 200	16,6%	81 029	11,3%	76 653	10,6%	276 881	38,5%	86 095	56,1%	(11,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	600	600	-	-	16	2,7%	-	-	16	2,7%	40	33,0%	(100,0%)
Rental from Fixed Assets	725 574	723 888	180 180	24,8%	186 742	25,7%	180 116	24,9%	547 039	75,6%	(25 231)	41,0%	(813,9%)
Licences or permits	8 165	8 165	1 966	24,1%	1 289	15,8%	1 456	17,8%	4 711	57,7%	999	33,9%	45,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	61 000	7 400	-	20 335	-	5 277	8,7%	33 013	54,1%	-	-	(100,0%)
Development Charges	4 774	4 774	-	-	840	17,6%	16 933	354,7%	17 773	372,3%	48	22,2%	35 014,2%
Operational Revenue	234 468	234 028	49 380	21,1%	64 587	27,5%	79 301	33,9%	193 269	82,6%	150 275	153,7%	(47,2%)
Non-Exchange Revenue													
Property rates	12 825 000	13 167 362	4 290 373	33,5%	3 478 718	27,1%	3 550 416	27,0%	11 319 507	86,0%	3 292 421	89,4%	7,8%
Surcharges and Taxes	-	412 267	50 844	-	86 300	-	137 018	33,2%	274 162	66,5%	110 263	58,7%	24,3%
Fines, penalties and forfeits	31 475	31 440	9 888	31,4%	8 517	27,1%	6 015	19,1%	24 420	77,7%	31 220	387,7%	(80,7%)
Licences or permits	54 774	54 774	9 590	17,5%	9 413	17,2%	7 510	13,7%	26 513	48,4%	14 132	84,5%	(46,9%)
Transfer and subsidies - Operational	6 071 456	5 978 671	2 260 387	37,2%	1 881 566	31,0%	1 456 070	24,4%	5 598 023	93,6%	1 484 297	93,2%	(1,9%)
Interest Receivables	485 750	820 471	173 805	35,8%	190 412	39,2%	198 923	24,2%	563 140	68,6%	176 731	113,3%	12,6%
Fuel Levy	3 875 640	3 875 640	1 291 880	33,3%	1 291 880	33,3%	1 291 880	33,3%	3 875 640	100,0%	1 247 622	100,0%	3,5%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	11 892	11 892	4 443	37,4%	1 800	15,1%	-	-	6 244	52,5%	389	302,1%	(100,0%)
Other Gains	11 840	11 840	88	,7%	388	3,3%	118	1,0%	593	5,0%	2 550	4,3%	(95,4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**59 747 291**	**60 447 798**	**14 711 647**	**24,6%**	**13 519 659**	**22,6%**	**12 956 515**	**21,4%**	**41 187 821**	**68,1%**	**12 007 890**	**70,7%**	**7,9%**
Employee related costs	15 170 402	15 201 761	3 122 526	20,6%	3 901 211	25,7%	3 294 693	21,7%	10 318 429	67,9%	3 140 958	71,2%	4,9%
Remuneration of councillors	160 102	160 102	36 425	22,8%	40 874	25,5%	37 368	23,3%	114 667	71,6%	36 802	72,1%	1,5%
Bulk purchases - electricity	18 721 853	18 601 853	5 476 775	29,3%	4 081 812	21,8%	4 303 334	23,1%	13 861 921	74,5%	3 701 589	75,5%	16,3%
Inventory consumed	5 380 003	5 394 409	862 611	16,0%	1 065 608	19,8%	1 116 131	20,7%	3 044 350	56,4%	977 205	54,6%	14,2%
Debt impairment	3 104 016	3 104 016	1 359 411	43,8%	106 607	3,4%	146 607	4,7%	1 612 624	52,0%	286 817	80,2%	(48,9%)
Depreciation, Amortisation and Impairment	3 424 737	3 408 072	876 610	25,6%	754 240	22,0%	827 039	24,3%	2 457 890	72,1%	753 888	71,5%	9,7%
Interest,Dividends and Rent on Land	1 050 621	1 052 683	273 664	26,0%	272 899	26,0%	254 381	24,2%	800 943	76,1%	243 567	67,6%	4,4%
Contracted services	7 456 264	8 161 222	1 278 758	17,2%	1 790 881	24,0%	1 756 275	21,5%	4 825 914	59,1%	1 561 934	60,0%	12,4%
Transfers and subsidies	373 799	368 180	64 467	17,2%	78 862	21,1%	46 385	12,6%	189 713	51,5%	(86 960)	25,6%	(153,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	2 894 778	2 984 394	539 332	18,6%	734 902	25,4%	530 408	17,8%	1 804 642	60,5%	660 542	65,0%	(19,7%)
Disposal of Fixed and Intangible Assets	463	463	-	-	334	72,2%	535	115,6%	870	187,8%	526	120,1%	1,9%
Other Losses	2 010 256	2 010 645	821 068	40,8%	691 429	34,4%	643 360	32,0%	2 155 858	107,2%	731 023	130,1%	(12,0%)
Surplus/(Deficit)	**648 558**	**993 728**	**2 290 771**		**2 590 815**		**2 912 893**		**7 794 479**		**2 283 528**		
Transfers and subsidies - capital (monetary allocations)	3 239 406	3 692 957	241 737	7,5%	947 905	29,3%	429 294	11,6%	1 618 935	43,8%	529 017	42,4%	(18,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	215,1%	-
Surplus/(Deficit) after capital transfers and contributions	**3 887 964**	**4 686 684**	**2 532 508**		**3 538 720**		**3 342 186**		**9 413 414**		**2 812 546**		
Income Tax	(7 142)	(7 142)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 895 105**	**4 693 826**	**2 532 508**		**3 538 720**		**3 342 186**		**9 413 414**		**2 812 546**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 895 105**	**4 693 826**	**2 532 508**		**3 538 720**		**3 342 186**		**9 413 414**		**2 812 546**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	749 166	646 476	118 626	15,8%	98 790	13,2%	94 026	14,5%	311 442	48,2%	116 463	51,8%	(19,3%)
Surplus/(Deficit) for the year	**4 644 271**	**5 340 302**	**2 651 133**		**3 637 510**		**3 436 212**		**9 724 856**		**2 929 009**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**7 296 796**	**7 700 747**	**682 501**	**9,4%**	**976 833**	**13,4%**	**1 413 389**	**18,4%**	**3 072 724**	**39,9%**	**1 240 294**	**38,8%**	**14,0%**
National Government	2 809 838	3 007 618	377 416	13,4%	613 154	21,8%	556 735	18,5%	1 547 305	51,4%	484 524	54,0%	14,9%
Provincial Government	429 568	529 392	7 838	1,8%	17 916	4,2%	46 424	8,8%	72 178	13,6%	16 569	9,4%	180,2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 239 406**	**3 537 010**	**385 253**	**11,9%**	**631 070**	**19,5%**	**603 160**	**17,1%**	**1 619 483**	**45,8%**	**501 093**	**46,6%**	**20,4%**
Borrowing	2 000 000	1 949 397	190 636	9,5%	420 404	21,0%	396 355	20,3%	1 007 395	51,7%	162 540	30,6%	143,9%
Internally generated funds	2 057 390	2 214 340	106 612	5,2%	(74 641)	(3,6%)	413 875	18,7%	445 845	20,1%	576 661	34,2%	(28,2%)
Capital Expenditure Functional	**7 296 796**	**7 700 747**	**682 501**	**9,4%**	**976 833**	**13,4%**	**1 412 677**	**18,3%**	**3 072 011**	**39,9%**	**1 240 294**	**38,8%**	**13,9%**
Municipal governance and administration	**977 175**	**709 124**	**24 653**	**2,5%**	**(25 594)**	**(2,6%)**	**110 283**	**15,6%**	**109 342**	**15,4%**	**53 866**	**18,2%**	**104,7%**
Executive and Council	424 132	46 161	718	,2%	7 024	1,7%	13 975	30,3%	21 717	47,0%	9 285	16,9%	50,5%
Finance and administration	552 039	661 959	23 935	4,3%	(33 402)	(6,1%)	96 287	14,5%	86 820	13,1%	44 475	18,4%	116,5%
Internal audit	1 004	1 004	-	-	783	78,0%	21	2,1%	804	80,1%	106	87,5%	(80,2%)
Community and Public Safety	**1 491 962**	**1 867 468**	**108 408**	**7,3%**	**347 909**	**23,3%**	**210 636**	**11,3%**	**666 954**	**35,7%**	**164 513**	**29,5%**	**28,0%**
Community and Social Services	207 084	174 750	7 212	3,5%	23 436	11,3%	29 448	16,9%	60 095	34,4%	18 254	26,6%	61,3%
Sport And Recreation	265 056	437 247	8 857	3,3%	81 938	30,9%	62 585	14,3%	153 380	35,1%	94 948	34,3%	(34,1%)
Public Safety	244 155	241 406	18 203	7,5%	82 039	33,6%	23 925	9,9%	124 167	51,4%	2 668	4,7%	796,7%
Housing	743 812	995 791	74 746	10,0%	159 668	21,5%	92 877	9,3%	327 291	32,9%	45 557	33,7%	103,9%
Health	31 855	18 273	(610)	(1,9%)	829	2,6%	1 801	9,9%	2 021	11,1%	3 087	17,1%	(41,7%)
Economic and Environmental Services	**1 723 041**	**1 394 946**	**89 359**	**5,2%**	**245 707**	**14,3%**	**166 253**	**11,9%**	**501 319**	**35,9%**	**382 386**	**44,4%**	**(56,5%)**
Planning and Development	405 451	335 607	14 707	3,6%	100 433	24,8%	45 902	13,7%	161 043	48,0%	92 529	53,8%	(50,4%)
Road Transport	1 295 786	1 043 142	74 139	5,7%	145 267	11,2%	119 672	11,5%	339 078	32,5%	289 216	41,3%	(58,6%)
Environmental Protection	21 804	16 197	512	2,4%	7	-	679	4,2%	1 198	7,4%	642	36,4%	5,8%
Trading Services	**3 004 400**	**3 606 643**	**459 869**	**15,3%**	**404 175**	**13,5%**	**903 241**	**25,0%**	**1 767 285**	**49,0%**	**639 221**	**45,3%**	**41,3%**
Energy sources	784 347	746 120	125 083	15,9%	(232 501)	(29,6%)	164 426	22,0%	57 008	7,6%	178 680	70,1%	(8,0%)
Water Management	1 153 395	1 220 772	173 313	15,0%	308 538	26,8%	289 246	23,7%	771 097	63,2%	198 794	39,0%	45,5%
Waste Water Management	713 045	1 423 207	141 643	19,9%	294 691	41,3%	421 841	29,6%	858 175	60,3%	228 533	41,4%	84,6%
Waste Management	353 613	216 543	19 830	5,6%	33 447	9,5%	27 729	12,8%	81 006	37,4%	33 214	40,9%	(16,5%)
Other	**100 218**	**122 566**	**211**	**,2%**	**4 636**	**4,6%**	**22 264**	**18,2%**	**27 112**	**22,1%**	**308**	**5,3%**	**7 131,0%**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**72 032 307**	**72 032 307**	**(126 871)**	**(,2%)**	**3 481**	**-**	**(12 281)**	**-**	**(135 671)**	**(,2%)**	**502 546**	**12,4%**	**(102,4%)**
Property rates	12 389 327	12 389 327	383 330	3,1%	-	-	-	-	383 330	3,1%	637 799	62,9%	(100,0%)

Service charges	36 677 538	36 677 538	(458 761)	(1,3%)	-	-	-	-	(458 761)	(1,3%)	(73 021)	-	(100,0%)
Other revenue	12 062 132	12 062 132	(51 440)	(,4%)	3 481	-	(12 281)	(,1%)	(60 240)	(,5%)	(62 232)	(,5%)	(80,3%)
Transfers and Subsidies - Operational	6 205 696	6 205 696	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 239 406	3 239 406	-	-	-	-	-	-	-	-	-	-	-
Interest	1 458 208	1 458 208	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(63 890 946)**	**(63 890 946)**	**(22 998)**	**-**	**(73 338)**	**,1%**	**(43 564)**	**,1%**	**(139 900)**	**,2%**	**(119 714)**	**,3%**	**(63,6%)**
Suppliers and employees	(62 463 658)	(62 463 658)	(22 998)	-	(73 338)	,1%	(43 564)	,1%	(139 900)	,2%	(119 714)	,3%	(63,6%)
Finance charges	(1 053 490)	(1 053 490)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(373 799)	(373 799)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 141 361**	**8 141 361**	**(149 869)**	**(1,8%)**	**(69 857)**	**(,9%)**	**(55 845)**	**(,7%)**	**(275 572)**	**(3,4%)**	**382 833**	**85,9%**	**(114,6%)**
Cash Flow from Investing Activities													
Receipts	**15 302**	**15 302**	**19 939**	**130,3%**	**(18 207)**	**(119,0%)**	**(101 696)**	**(664,6%)**	**(99 964)**	**(653,3%)**	**(22 625)**	**(843,3%)**	**349,5%**
Proceeds on disposal of PPE	12 101	12 101	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 201	3 201	19 939	622,9%	(18 207)	(568,8%)	(101 696)	(3 177,1%)	(99 964)	(3 123,0%)	(22 625)	(7 891,7%)	349,5%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 941 787)**	**(7 941 787)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(7 941 787)	(7 941 787)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(7 926 486)**	**(7 926 486)**	**19 939**	**(,3%)**	**(18 207)**	**,2%**	**(101 696)**	**1,3%**	**(99 964)**	**1,3%**	**(22 625)**	**2,8%**	**349,5%**
Cash Flow from Financing Activities													
Receipts	**2 185 638**	**2 185 638**	**-**	**-**	**-**	**-**	**(17)**	**-**	**(17)**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000 000	2 000 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	185 638	185 638	-	-	-	-	(17)	-	(17)	-	-	-	(100,0%)
Payments	**(1 251 771)**	**(1 251 771)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 251 771)	(1 251 771)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**933 867**	**933 867**	**-**	**-**	**-**	**-**	**(17)**	**-**	**(17)**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**1 148 743**	**1 148 743**	**(129 931)**	**(11,3%)**	**(88 064)**	**(7,7%)**	**(157 558)**	**(13,7%)**	**(375 553)**	**(32,7%)**	**360 208**	**1 054,4%**	**(143,7%)**
Cash/cash equivalents at the year begin:	5 378 446	5 378 446	-	-	(129 931)	(2,4%)	(217 995)	(4,1%)	-	-	6 182 164	-	(103,5%)
Cash/cash equivalents at the year end:	**6 527 189**	**6 527 189**	**(129 931)**	**(2,0%)**	**(217 995)**	**(3,3%)**	**(375 553)**	**(5,8%)**	**(375 553)**	**(5,8%)**	**6 542 372**	**65,6%**	**(105,7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	940 235	5,0%	619 856	3,3%	477 118	2,5%	16 683 977	89,1%	18 721 186	42,0%	-	-	9 804 606	52,4%
Trade and Other Receivables from Exchange Transactions - Electricity	1 295 744	20,2%	424 127	6,6%	184 573	2,9%	4 509 870	70,3%	6 414 314	14,4%	-	-	3 478 091	54,2%
Receivables from Non-exchange Transactions - Property Rates	817 911	8,0%	432 113	4,2%	293 552	2,9%	8 735 823	85,0%	10 279 399	23,1%	-	-	5 569 017	54,2%
Receivables from Exchange Transactions - Waste Water Management	172 989	5,5%	116 873	3,7%	84 045	2,7%	2 764 381	88,1%	3 138 287	7,0%	-	-	1 651 507	52,6%
Receivables from Exchange Transactions - Waste Management	86 949	7,1%	41 537	3,4%	33 159	2,7%	1 068 711	86,9%	1 230 356	2,8%	-	-	658 865	53,6%
Receivables from Exchange Transactions - Property Rental Debtors	34 484	5,4%	16 274	2,6%	11 863	1,9%	572 627	90,1%	635 247	1,4%	-	-	324 354	51,1%
Interest on Arrear Debtor Accounts	29 357	4,2%	15 740	2,3%	6 974	1,0%	640 362	92,5%	692 433	1,6%	-	-	384 835	55,6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91 173	2,6%	73 495	2,1%	48 030	1,4%	3 235 022	93,8%	3 447 720	7,7%	-	-	1 876 078	54,4%
Total By Income Source	**3 468 841**	**7,8%**	**1 740 014**	**3,9%**	**1 139 314**	**2,6%**	**38 210 773**	**85,8%**	**44 558 942**	**100,0%**	**-**	**-**	**23 747 355**	**53,3%**
Debtors Age Analysis By Customer Group														
Organs of State	258 471	15,4%	143 896	8,6%	51 386	3,1%	1 227 469	73,0%	1 681 223	3,8%	-	-	1 059 041	63,0%
Commercial	1 355 282	15,1%	444 020	4,9%	282 397	3,1%	6 902 618	76,8%	8 984 318	20,2%	-	-	4 794 566	53,4%
Households	1 822 452	5,4%	1 139 027	3,4%	798 913	2,4%	29 886 020	88,8%	33 646 411	75,5%	-	-	17 756 442	52,8%
Other	32 635	13,2%	13 071	5,3%	6 617	2,7%	194 666	78,8%	246 989	,6%	-	-	137 306	55,6%
Total By Customer Group	**3 468 841**	**7,8%**	**1 740 014**	**3,9%**	**1 139 314**	**2,6%**	**38 210 773**	**85,8%**	**44 558 942**	**100,0%**	**-**	**-**	**23 747 355**	**53,3%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	178 945	100,0%	-	-	-	-	-	-	178 945	23,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	175 048	100,0%	-	-	-	-	-	-	175 048	22,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	264 246	91,0%	463	,2%	309	,1%	-	-	290 511	37,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	123 733	100,0%	-	-	-	-	-	-	123 733	16,1%
Total	**741 973**	**96,6%**	**463**	**,1%**	**309**	**-**	**25 493**	**3,3%**	**768 238**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**403 041**	**411 008**	**140 745**	**34,9%**	**116 804**	**29,0%**	**99 961**	**24,3%**	**357 510**	**87,0%**	**95 402**	**83,3%**	**4,8%**
Exchange Revenue													
Service charges - Electricity	-	-	0	-	0	-	-	-	1	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 136	15 728	5 686	40,2%	3 778	26,7%	3 724	23,7%	13 188	83,8%	2 509	73,4%	48,4%
Sale of Goods and Rendering of Services	3 310	3 363	688	20,8%	986	29,8%	766	22,8%	2 441	72,6%	1 007	81,7%	(23,9%)
Agency services	2 247	2 247	567	25,2%	372	16,5%	891	39,7%	1 830	81,4%	769	105,1%	15,9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 837	1 900	501	27,3%	534	29,1%	456	24,0%	1 491	78,5%	537	87,0%	(14,9%)
Interest earned from Current and Non Current Assets	13 000	13 000	1 559	12,0%	3 416	26,3%	1 915	14,7%	6 890	53,0%	4 092	78,8%	(53,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 644	7 620	1 922	25,1%	1 914	25,0%	1 914	25,1%	5 750	75,5%	(1 882)	28,7%	(201,7%)
Licences or permits	10	10	10	103,2%	-	-	-	-	10	103,2%	-	100,0%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	4 451	4 451	-	-	1 236	27,8%	1 712	38,5%	2 948	66,2%	-	90,1%	(100,0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	501	2 552	112	22,4%	1 603	320,3%	532	20,9%	2 247	88,1%	150	80,9%	255,9%
Non-Exchange Revenue													
Property rates	137 803	139 482	47 803	34,7%	29 216	21,2%	31 576	22,6%	108 595	77,9%	25 759	71,6%	22,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 603	1 258	330	20,6%	194	12,1%	378	30,0%	902	71,7%	763	50,0%	(50,5%)
Licences or permits	3 272	3 565	872	26,7%	933	28,5%	1 049	29,4%	2 854	80,1%	992	87,7%	5,7%
Transfer and subsidies - Operational	200 570	203 178	77 125	38,5%	68 844	34,3%	51 072	25,1%	197 040	97,0%	56 807	97,7%	(10,1%)
Interest Receivables	12 658	12 654	3 570	28,2%	3 777	29,8%	3 976	31,4%	11 323	89,5%	3 901	9,0%	1,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**448 943**	**467 530**	**87 674**	**19,5%**	**114 815**	**25,6%**	**104 888**	**22,4%**	**307 377**	**65,7%**	**84 039**	**61,5%**	**24,8%**
Employee related costs	177 968	197 911	44 131	24,8%	52 425	29,5%	48 351	24,4%	144 907	73,2%	36 846	71,5%	31,2%
Remuneration of councillors	18 539	17 539	4 171	22,5%	4 695	25,3%	4 221	24,1%	13 086	74,6%	4 170	72,0%	1,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 500	7 750	1 068	14,2%	1 887	25,2%	886	11,4%	3 842	49,6%	1 221	39,4%	(27,4%)
Debt impairment	7 280	7 280	(8 366)	(114,9%)	(74)	(1,0%)	(197)	(2,7%)	(8 637)	(118,6%)	-	-	(100,0%)
Depreciation, Amortisation and Impairment	42 917	44 117	10 532	24,5%	10 571	24,6%	10 571	24,0%	31 675	71,8%	10 505	77,1%	,6%
Interest,Dividends and Rent on Land	2 367	2 367	-	-	2	,1%	-	-	2	,1%	-	-	-
Contracted services	120 965	116 686	15 788	13,1%	23 530	19,5%	23 849	20,4%	63 166	54,1%	15 369	52,1%	55,2%
Transfers and subsidies	4 769	6 394	109	2,3%	1 038	21,8%	576	9,0%	1 723	27,0%	948	36,6%	(39,3%)
Irrecoverable debts written off	-	-	8 344	-	74	-	197	-	8 615	-	-	-	(100,0%)
Operational Cost and Other Cost	66 637	67 483	11 897	17,9%	20 665	31,0%	16 434	24,4%	48 997	72,6%	14 979	57,1%	9,7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(45 901)**	**(56 522)**	**53 071**		**1 989**		**(4 927)**		**50 133**		**11 364**		
Transfers and subsidies - capital (monetary allocations)	36 462	46 740	12 025	33,0%	8 318	22,8%	7 413	15,9%	27 756	59,4%	21 831	70,2%	(66,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(9 440)**	**(9 782)**	**65 096**		**10 307**		**2 485**		**77 888**		**33 195**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(9 440)**	**(9 782)**	**65 096**		**10 307**		**2 485**		**77 888**		**33 195**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(9 440)**	**(9 782)**	**65 096**		**10 307**		**2 485**		**77 888**		**33 195**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(9 440)**	**(9 782)**	**65 096**		**10 307**		**2 485**		**77 888**		**33 195**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**80 919**	**89 509**	**20 670**	**25,5%**	**8 884**	**11,0%**	**7 224**	**8,1%**	**36 778**	**41,1%**	**9 630**	**56,3%**	**(25,0%)**
National Government	30 836	39 774	10 860	35,2%	5 969	19,4%	6 785	17,1%	23 614	59,4%	8 533	51,6%	(20,5%)
Provincial Government	870	870	606	69,7%	254	29,2%	-	-	860	98,9%	1 155	63,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 706**	**40 643**	**11 466**	**36,2%**	**6 223**	**19,6%**	**6 785**	**16,7%**	**24 474**	**60,2%**	**9 688**	**52,0%**	**(30,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 213	48 866	9 204	18,7%	2 661	5,4%	439	,9%	12 304	25,2%	(58)	67,6%	(861,8%)
Capital Expenditure Functional	**80 919**	**89 509**	**20 670**	**25,5%**	**8 884**	**11,0%**	**7 224**	**8,1%**	**36 778**	**41,1%**	**9 630**	**56,3%**	**(25,0%)**
Municipal governance and administration	**18 900**	**18 900**	**9 204**	**48,7%**	**350**	**1,9%**	**173**	**,9%**	**9 727**	**51,5%**	**-**	**76,1%**	**(100,0%)**
Executive and Council	87	87	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	18 813	18 813	9 204	48,9%	350	1,9%	173	,9%	9 727	51,7%	-	76,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 674**	**26 731**	**2 607**	**14,0%**	**2 263**	**12,1%**	**6 982**	**26,1%**	**11 852**	**44,3%**	**2 577**	**34,7%**	**170,9%**
Community and Social Services	15 935	23 991	2 607	16,4%	2 171	13,6%	6 785	28,3%	11 562	48,2%	2 577	59,0%	163,3%
Sport And Recreation	2 739	2 739	-	-	92	3,4%	198	7,2%	290	10,6%	-	100,0%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**40 736**	**41 660**	**8 860**	**21,7%**	**4 052**	**9,9%**	**69**	**,2%**	**12 981**	**31,2%**	**7 053**	**76,1%**	**(99,0%)**
Planning and Development	957	957	606	63,4%	254	26,6%	69	7,2%	929	97,1%	1 155	55,2%	(94,0%)
Road Transport	39 779	40 704	8 254	20,7%	3 798	9,5%	-	-	12 052	29,6%	5 898	77,8%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 609**	**2 218**	**-**	**-**	**2 218**	**85,0%**	**-**	**-**	**2 218**	**100,0%**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 609	2 218	-	-	2 218	85,0%	-	-	2 218	100,0%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**440 638**	**445 164**	**952**	**,2%**	**193 821**	**44,0%**	**62 318**	**14,0%**	**257 090**	**57,8%**	**279**	**,3%**	**22 227,2%**
Property rates	117 132	97 938	952	,8%	88 432	75,5%	8 292	8,5%	97 676	99,7%	279	1,2%	2 871,0%

Service charges	13 818	14 662	-	-	9	,1%	1 008	6,9%	1 017	6,9%	-	-	(100,0%)
Other revenue	60 655	79 024	-	-	3 726	6,1%	5 148	6,5%	8 874	11,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	200 570	203 178	-	-	78 456	39,1%	45 691	22,5%	124 147	61,1%	-	-	(100,0%)
Transfers and Subsidies - Capital	35 462	35 462	-	-	23 198	65,4%	2 178	6,1%	25 376	71,6%	-	-	(100,0%)
Interest	13 000	14 900	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(425 878)**	**(445 741)**	**(13 793)**	**3,2%**	**(27 919)**	**6,6%**	**(54 945)**	**12,3%**	**(96 657)**	**21,7%**	**(19 606)**	**26,2%**	**180,2%**
Suppliers and employees	(419 729)	(443 373)	(13 793)	3,3%	(27 919)	6,7%	(54 945)	12,4%	(96 657)	21,8%	(19 606)	26,6%	180,2%
Finance charges	-	(2 367)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(6 149)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**14 760**	**(577)**	**(12 841)**	**(87,0%)**	**165 902**	**1 124,0%**	**7 372**	**(1 278,5%)**	**160 433**	**(27 821,4%)**	**(19 327)**	**(56,6%)**	**(138,1%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(88 057)**	**(102 936)**	**(23 680)**	**26,9%**	**(9 908)**	**11,3%**	**(2 623)**	**2,5%**	**(36 211)**	**35,2%**	**(11 991)**	**56,2%**	**(78,1%)**
Capital assets	(88 057)	(102 936)	(23 680)	26,9%	(9 908)	11,3%	(2 623)	2,5%	(36 211)	35,2%	(11 991)	56,2%	(78,1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(88 057)**	**(102 936)**	**(23 680)**	**26,9%**	**(9 908)**	**11,3%**	**(2 623)**	**2,5%**	**(36 211)**	**35,2%**	**(11 991)**	**56,2%**	**(78,1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(73 297)**	**(103 513)**	**(36 521)**	**49,8%**	**155 993**	**(212,8%)**	**4 749**	**(4,6%)**	**124 222**	**(120,0%)**	**(31 318)**	**(175,1%)**	**(115,2%)**
Cash/cash equivalents at the year begin:	218 110	218 110	149 379	68,5%	112 858	51,7%	268 852	123,3%	149 379	68,5%	54 824	100,0%	390,4%
Cash/cash equivalents at the year end:	**144 813**	**114 597**	**112 858**	**77,9%**	**268 852**	**185,7%**	**273 601**	**238,8%**	**273 601**	**238,8%**	**23 506**	**10,9%**	**1 064,0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 854	10,6%	3 935	2,8%	3 685	2,6%	117 636	84,0%	140 109	56,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 663	15,3%	492	2,8%	457	2,6%	13 754	79,2%	17 366	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 293	5,2%	611	2,5%	592	2,4%	22 175	89,9%	24 672	10,0%	-	-	-	-
Interest on Arrear Debtor Accounts	62	,1%	101	,2%	143	,3%	50 141	99,4%	50 447	20,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 434)	(46,5%)	178	1,3%	420	3,0%	19 679	142,2%	13 843	5,6%	-	-	-	-
Total By Income Source	**12 438**	**5,0%**	**5 316**	**2,2%**	**5 298**	**2,1%**	**223 391**	**90,6%**	**246 443**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 156	5,3%	1 221	3,0%	1 251	3,1%	35 766	88,5%	40 394	16,4%	-	-	-	-
Commercial	3 166	11,1%	657	2,3%	637	2,2%	23 943	84,3%	28 403	11,5%	-	-	-	-
Households	7 132	4,1%	3 411	2,0%	3 383	2,0%	159 328	92,0%	173 254	70,3%	-	-	-	-
Other	(16)	(,4%)	27	,6%	26	,6%	4 355	99,1%	4 392	1,8%	-	-	-	-
Total By Customer Group	**12 438**	**5,0%**	**5 316**	**2,2%**	**5 298**	**2,1%**	**223 391**	**90,6%**	**246 443**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 936	51,2%	1 637	43,3%	181	4,8%	29	,8%	3 784	83,2%
Auditor-General	71	100,0%	-	-	-	-	-	-	71	1,6%
Other	369	53,5%	292	42,2%	-	-	30	4,3%	691	15,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 376**	**52,3%**	**1 929**	**42,4%**	**181**	**4,0%**	**59**	**1,3%**	**4 546**	**100,0%**

Contact Details

Municipal Manager	Mr DD Naidoo	039 976 1202
Chief Financial Officer	Mr Thando Mketsu	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**211 102**	**215 541**	**72 262**	**34,2%**	**74 499**	**35,3%**	**55 458**	**25,7%**	**202 219**	**93,8%**	**44 373**	**86,3%**	**25,0%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	149	283	-	-	31	21,0%	-	-	31	11,1%	-	,9%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 000	6 000	510	8,5%	605	10,1%	834	13,9%	1 949	32,5%	982	58,7%	(15,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	109	126	26	24,0%	38	34,7%	45	35,8%	109	86,6%	21	19,1%	111,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	14 475	14 475	-	-	-	-	9 354	64,6%	9 354	64,6%	-	-	(100,0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	545	400	5	,9%	15	2,8%	16	3,9%	36	9,1%	14	127,5%	14,5%
Non-Exchange Revenue													
Property rates	12 451	12 451	685	5,5%	17 033	136,8%	-	-	17 717	142,3%	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	349	403	4	1,3%	2	,7%	15	3,8%	22	5,5%	12	1,6%	23,6%
Transfer and subsidies - Operational	177 024	181 404	71 032	40,1%	56 774	32,1%	45 194	24,9%	173 000	95,4%	43 343	94,1%	4,3%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**220 253**	**207 161**	**22 788**	**10,3%**	**53 735**	**24,4%**	**48 798**	**23,6%**	**125 321**	**60,5%**	**43 637**	**75,2%**	**11,8%**
Employee related costs	99 964	88 557	5 873	5,9%	22 389	22,4%	20 326	23,0%	48 588	54,9%	20 124	71,7%	1,0%
Remuneration of councillors	22 884	22 841	1 970	8,6%	6 324	27,6%	5 742	25,1%	14 036	61,5%	6 258	106,7%	(8,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 434	(1 473)	156	10,8%	520	36,3%	151	(10,2%)	827	(56,1%)	531	72,1%	(71,6%)
Debt impairment	2 174	2 174	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	26 791	26 791	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	0	116,1%	(100,0%)
Contracted services	43 386	39 392	8 101	18,7%	15 515	35,8%	13 462	34,2%	37 079	94,1%	8 495	117,8%	58,5%
Transfers and subsidies	2 218	1 141	165	7,5%	971	43,8%	848	74,3%	1 984	173,9%	613	79,3%	38,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	21 402	27 739	6 523	30,5%	8 015	37,5%	8 269	29,8%	22 808	82,2%	7 616	93,5%	8,6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 151)**	**8 380**	**49 474**		**20 764**		**6 660**		**76 898**		**735**		
Transfers and subsidies - capital (monetary allocations)	39 281	66 177	10 477	26,7%	21 000	53,5%	16 811	25,4%	48 287	73,0%	12 529	66,9%	34,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 130**	**74 557**	**59 951**		**41 764**		**23 470**		**125 185**		**13 264**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 130**	**74 557**	**59 951**		**41 764**		**23 470**		**125 185**		**13 264**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 130**	**74 557**	**59 951**		**41 764**		**23 470**		**125 185**		**13 264**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 130**	**74 557**	**59 951**		**41 764**		**23 470**		**125 185**		**13 264**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**52 389**	**76 569**	**12 282**	**23,4%**	**20 411**	**39,0%**	**9 731**	**12,7%**	**42 424**	**55,4%**	**17 395**	**80,6%**	**(44,1%)**
National Government	34 345	62 465	5 985	17,4%	16 994	49,5%	7 027	11,3%	30 006	48,0%	10 734	68,7%	(34,5%)
Provincial Government	-	-	-	-	-	-	1 652	-	1 652	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 345**	**62 465**	**5 985**	**17,4%**	**16 994**	**49,5%**	**8 679**	**13,9%**	**31 658**	**50,7%**	**10 734**	**68,7%**	**(19,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 043	14 104	6 297	34,9%	3 417	18,9%	1 052	7,5%	10 766	76,3%	6 661	104,8%	(84,2%)
Capital Expenditure Functional	**52 389**	**76 569**	**12 282**	**23,4%**	**20 411**	**39,0%**	**9 731**	**12,7%**	**42 424**	**55,4%**	**17 395**	**80,6%**	**(44,1%)**
Municipal governance and administration	**4 956**	**1 970**	**1 923**	**38,8%**	**1 444**	**29,1%**	**38**	**1,9%**	**3 405**	**172,9%**	**6 447**	**117,4%**	**(99,4%)**
Executive and Council	104	-	-	-	-	-	-	-	-	-	7	6,6%	(100,0%)
Finance and administration	4 852	1 970	1 923	39,6%	1 444	29,8%	38	1,9%	3 405	172,9%	6 441	118,1%	(99,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 696**	**310**	**19**	**1,1%**	**57**	**3,4%**	**1 666**	**536,5%**	**1 742**	**561,0%**	**213**	**26,7%**	**680,6%**
Community and Social Services	826	50	19	2,3%	57	6,9%	-	-	76	153,3%	213	44,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	1 652	-	1 652	-	-	-	(100,0%)
Public Safety	870	261	-	-	-	-	14	5,3%	14	5,3%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45 563**	**73 995**	**10 202**	**22,4%**	**18 759**	**41,2%**	**8 027**	**10,8%**	**36 988**	**50,0%**	**10 734**	**73,5%**	**(25,2%)**
Planning and Development	25 409	27 534	4 217	16,6%	14 270	56,2%	3 300	12,0%	21 787	79,1%	2 655	104,5%	24,3%
Road Transport	20 154	46 461	5 985	29,7%	4 489	22,3%	4 728	10,2%	15 202	32,7%	8 078	54,7%	(41,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**174**	**174**	**-**	**-**	**150**	**86,2%**	**-**	**-**	**150**	**86,2%**	**-**	**49,9%**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	174	174	-	-	150	86,2%	-	-	150	86,2%	-	49,9%	-
Other	**-**	**120**	**139**	**-**	**-**	**-**	**-**	**-**	**139**	**115,0%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**247 746**	**279 090**	**17 564**	**7,1%**	**939**	**,4%**	**69 254**	**24,8%**	**87 756**	**31,4%**	**45 620**	**(7,8%)**	**51,8%**
Property rates	7 470	7 470	3 747	50,2%	163	2,2%	-	-	3 909	52,3%	-	,6%	-

Service charges	-	-	0	-	-	-	-	-	0	-	-	-	-
Other revenue	17 971	18 040	36	,2%	87	,5%	9 430	52,3%	9 552	53,0%	47	23,6%	19 858,7%
Transfers and Subsidies - Operational	177 024	181 404	55 173	31,2%	(10 402)	(5,9%)	25 524	14,1%	70 294	38,8%	44 494	50,4%	(42,6%)
Transfers and Subsidies - Capital	39 281	66 177	(41 995)	(106,9%)	10 394	26,5%	33 435	50,5%	1 834	2,8%	-	(184,0%)	(100,0%)
Interest	6 000	6 000	604	10,1%	697	11,6%	865	14,4%	2 166	36,1%	1 078	67,7%	(19,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(205 680)**	**(187 943)**	**(35 251)**	**17,1%**	**(53 465)**	**26,0%**	**(36 496)**	**19,4%**	**(125 212)**	**66,6%**	**(33 954)**	**87,0%**	**7,5%**
Suppliers and employees	(203 462)	(186 802)	(35 251)	17,3%	(53 465)	26,3%	(36 496)	19,5%	(125 212)	67,0%	(33 954)	88,4%	7,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 218)	(1 141)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 066**	**91 147**	**(17 687)**	**(42,0%)**	**(52 526)**	**(124,9%)**	**32 757**	**35,9%**	**(37 456)**	**(41,1%)**	**11 666**	**(205,7%)**	**180,8%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 447)**	**(88 055)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(52 447)	(88 055)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(52 447)**	**(88 055)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(10 381)**	**3 093**	**(17 687)**	**170,4%**	**(52 526)**	**506,0%**	**32 757**	**1 059,2%**	**(37 456)**	**(1 211,1%)**	**11 666**	**1 759,5%**	**180,8%**
Cash/cash equivalents at the year begin:	29 046	29 046	76 855	264,6%	59 167	203,7%	63 159	217,4%	76 855	264,6%	(144 199)	-	(143,8%)
Cash/cash equivalents at the year end:	**18 665**	**32 139**	**59 167**	**317,0%**	**63 159**	**338,4%**	**138 303**	**430,3%**	**138 303**	**430,3%**	**(132 533)**	**(780,1%)**	**(204,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	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%)	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**17 033**	**30,4%**	**39 056**	**69,6%**	**56 089**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
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%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**17 033**	**30,4%**	**39 056**	**69,6%**	**56 089**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	(21,9%)	(186)	2 053,2%	-	-	175	(1 931,4%)	(9)	5,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10	(6,2%)	(1 964)	1 228,3%	-	-	1 794	(1 122,1%)	(160)	94,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12**	**(7,0%)**	**(2 150)**	**1 272,6%**	**-**	**-**	**1 969**	**(1 165,5%)**	**(169)**	**100,0%**

Contact Details

Municipal Manager	Mr Shaka Cele	039 972 0005
Chief Financial Officer	Mrs Tholakele Hlongwa	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**239 461**	**236 373**	**78 250**	**32,7%**	**67 781**	**28,3%**	**24 590**	**10,4%**	**170 621**	**72,2%**	**54 857**	**83,1%**	**(55,2%)**
Exchange Revenue													
Service charges - Electricity	53 543	53 543	12 569	23,5%	13 289	24,8%	13 666	25,5%	39 524	73,8%	12 230	73,8%	11,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 155	3 555	891	28,3%	908	28,8%	781	22,0%	2 581	72,6%	831	67,6%	(6,0%)
Sale of Goods and Rendering of Services	337	187	35	10,4%	16	4,7%	21	11,4%	72	38,7%	65	38,1%	(67,2%)
Agency services	711	411	64	9,0%	128	17,9%	264	64,1%	455	110,7%	187	65,4%	41,3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	500	0	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 146	9 246	1 529	13,7%	824	7,4%	499	5,4%	2 851	30,8%	2 333	70,4%	(78,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	295	384	22	7,6%	132	44,6%	12	3,1%	166	43,2%	35	31,9%	(66,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 827	5 797	432	6,3%	892	13,1%	266	4,6%	1 590	27,4%	117	19,8%	126,7%
Non-Exchange Revenue													
Property rates	29 103	29 203	9 024	31,0%	7 373	25,3%	7 168	24,5%	23 565	80,7%	6 912	68,1%	3,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	485	285	4	,7%	4	,8%	4	1,3%	11	4,0%	-	1,7%	(100,0%)
Licences or permits	897	1 257	269	30,0%	306	34,1%	331	26,4%	906	72,1%	258	71,6%	28,6%
Transfer and subsidies - Operational	130 730	130 713	53 043	40,6%	43 630	33,4%	1 169	,9%	97 842	74,9%	31 568	96,7%	(96,3%)
Interest Receivables	1 731	1 791	367	21,2%	281	16,2%	410	22,9%	1 058	59,1%	320	36,4%	28,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**258 781**	**279 625**	**68 466**	**26,5%**	**68 543**	**26,5%**	**60 781**	**21,7%**	**197 790**	**70,7%**	**51 845**	**62,3%**	**17,2%**
Employee related costs	110 166	110 166	20 210	18,3%	24 872	22,6%	24 472	22,2%	69 554	63,1%	19 772	63,7%	23,8%
Remuneration of councillors	14 736	14 736	2 511	17,0%	2 898	19,7%	2 550	17,3%	7 959	54,0%	2 380	63,8%	7,1%
Bulk purchases - electricity	47 979	55 000	21 042	43,9%	13 911	29,0%	13 000	23,6%	47 954	87,2%	10 653	75,1%	22,0%
Inventory consumed	2 453	3 053	281	11,4%	453	18,5%	843	27,6%	1 577	51,7%	646	47,4%	30,6%
Debt impairment	3 000	1 600	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	27 982	27 497	6 048	21,6%	5 988	21,4%	5 673	20,6%	17 709	64,4%	-	-	(100,0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	2	8,1%	(100,0%)
Contracted services	12 623	20 738	5 886	46,6%	6 162	48,8%	4 220	20,3%	16 268	78,4%	8 432	77,6%	(50,0%)
Transfers and subsidies	4 270	4 270	858	20,1%	880	20,6%	1 619	37,9%	3 357	78,6%	1 378	80,8%	17,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	35 572	42 565	11 631	32,7%	13 378	37,6%	8 405	19,7%	33 413	78,5%	8 583	74,8%	(2,1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 320)**	**(43 253)**	**9 784**		**(762)**		**(36 191)**		**(27 169)**		**3 011**		
Transfers and subsidies - capital (monetary allocations)	39 674	39 674	4 176	10,5%	12 761	32,2%	12 777	32,2%	29 714	74,9%	4 511	73,1%	183,3%
Transfers and subsidies - capital (in-kind)	-	85	-	-	84	-	-	-	84	99,1%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 354**	**(3 493)**	**13 960**		**12 083**		**(23 414)**		**2 629**		**7 522**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**20 354**	**(3 493)**	**13 960**		**12 083**		**(23 414)**		**2 629**		**7 522**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 354**	**(3 493)**	**13 960**		**12 083**		**(23 414)**		**2 629**		**7 522**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 354**	**(3 493)**	**13 960**		**12 083**		**(23 414)**		**2 629**		**7 522**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**35 108**	**34 934**	**3 631**	**10,3%**	**11 097**	**31,6%**	**11 110**	**31,8%**	**25 838**	**74,0%**	**4 492**	**61,5%**	**147,3%**
National Government	34 499	34 499	3 631	10,5%	11 097	32,2%	11 110	32,2%	25 838	74,9%	3 934	61,5%	182,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 499**	**34 499**	**3 631**	**10,5%**	**11 097**	**32,2%**	**11 110**	**32,2%**	**25 838**	**74,9%**	**3 934**	**59,9%**	**182,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	609	435	-	-	-	-	-	-	-	-	558	79,0%	(100,0%)
Capital Expenditure Functional	**35 108**	**34 934**	**3 631**	**10,3%**	**11 097**	**31,6%**	**11 110**	**31,8%**	**25 838**	**74,0%**	**4 492**	**61,5%**	**147,3%**
Municipal governance and administration	**174**	**174**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**35**	**16,4%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	174	174	-	-	-	-	-	-	-	-	35	16,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 934**	**34 760**	**3 631**	**10,4%**	**11 097**	**31,8%**	**11 110**	**32,0%**	**25 838**	**74,3%**	**4 457**	**63,4%**	**149,3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 934	34 760	3 631	10,4%	11 097	31,8%	11 110	32,0%	25 838	74,3%	4 457	63,4%	149,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**265 391**	**263 876**	**88 476**	**33,3%**	**79 993**	**30,1%**	**39 572**	**15,0%**	**208 041**	**78,8%**	**65 233**	**82,4%**	**(39,3%)**
Property rates	18 353	18 416	5 038	27,5%	4 684	25,5%	5 531	30,0%	15 253	82,8%	6 587	67,3%	(16,0%)

Service charges	35 585	35 273	14 030	39,4%	14 762	41,5%	14 432	40,9%	43 224	122,5%	13 258	76,0%	8,9%
Other revenue	27 602	28 254	1 951	7,1%	2 543	9,2%	2 062	7,3%	6 556	23,2%	(749)	32,0%	(375,2%)
Transfers and Subsidies - Operational	130 730	130 713	53 513	40,9%	44 597	34,1%	459	,4%	98 569	75,4%	33 436	98,2%	(98,6%)
Transfers and Subsidies - Capital	39 674	39 674	12 323	31,1%	12 323	31,1%	16 432	41,4%	41 078	103,5%	9 442	106,9%	74,0%
Interest	13 446	11 546	1 621	12,1%	1 084	8,1%	656	5,7%	3 360	29,1%	3 260	66,7%	(79,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(223 674)**	**(242 757)**	**(67 958)**	**30,4%**	**(67 551)**	**30,2%**	**(54 094)**	**22,3%**	**(189 603)**	**78,1%**	**(52 442)**	**67,2%**	**3,2%**
Suppliers and employees	(221 895)	(240 978)	(67 958)	30,6%	(67 551)	30,4%	(54 094)	22,4%	(189 603)	78,7%	(52 442)	67,9%	3,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 779)	(1 779)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**41 717**	**21 119**	**20 518**	**49,2%**	**12 442**	**29,8%**	**(14 523)**	**(68,8%)**	**18 437**	**87,3%**	**12 791**	**827,3%**	**(213,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 374)**	**(40 174)**	**(4 349)**	**10,8%**	**(12 761)**	**31,6%**	**(12 777)**	**31,8%**	**(29 887)**	**74,4%**	**(4 117)**	**60,1%**	**210,4%**
Capital assets	(40 374)	(40 174)	(4 349)	10,8%	(12 761)	31,6%	(12 777)	31,8%	(29 887)	74,4%	(4 117)	60,1%	210,4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 374)**	**(40 174)**	**(4 349)**	**10,8%**	**(12 761)**	**31,6%**	**(12 777)**	**31,8%**	**(29 887)**	**74,4%**	**(4 117)**	**60,1%**	**210,4%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 343**	**(19 055)**	**16 169**	**1 204,2%**	**(319)**	**(23,8%)**	**(27 300)**	**143,3%**	**(11 450)**	**60,1%**	**8 675**	**(101,0%)**	**(414,7%)**
Cash/cash equivalents at the year begin:	28 651	45 041	45 040	157,2%	61 210	213,6%	60 891	135,2%	45 040	100,0%	74 193	100,0%	(17,9%)
Cash/cash equivalents at the year end:	**29 993**	**25 986**	**61 210**	**204,1%**	**60 891**	**203,0%**	**33 591**	**129,3%**	**33 591**	**129,3%**	**82 868**	**292,1%**	**(59,5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 360	21,8%	2 703	13,5%	1 598	8,0%	11 338	56,7%	19 998	48,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 470	11,7%	896	7,1%	517	4,1%	9 670	77,0%	12 554	30,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	316	19,1%	169	10,2%	136	8,2%	1 034	62,5%	1 655	4,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	167	100,0%	167	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	181	2,6%	172	2,5%	164	2,4%	6 346	92,5%	6 863	16,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	100,0%	-	-	-	-	-	-	1	-	-	-	-	-
Total By Income Source	**6 328**	**15,3%**	**3 940**	**9,6%**	**2 414**	**5,9%**	**28 555**	**69,2%**	**41 238**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 819	8,7%	1 353	6,5%	1 319	6,3%	16 322	78,4%	20 813	50,5%	-	-	-	-
Commercial	3 493	28,6%	1 941	15,9%	584	4,8%	6 198	50,7%	12 217	29,6%	-	-	-	-
Households	1 016	12,4%	646	7,9%	511	6,2%	6 035	73,5%	8 208	19,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 328**	**15,3%**	**3 940**	**9,6%**	**2 414**	**5,9%**	**28 555**	**69,2%**	**41 238**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	202	100,0%	-	-	-	-	-	-	202	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**202**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**202**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 320 695**	**1 407 967**	**427 847**	**32,4%**	**362 967**	**27,5%**	**386 746**	**27,5%**	**1 177 559**	**83,6%**	**338 131**	**85,0%**	**14,4%**
Exchange Revenue													
Service charges - Electricity	230 619	250 667	51 632	22,4%	69 812	30,3%	68 729	27,4%	190 174	75,9%	48 445	70,3%	41,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	75 971	78 502	27 709	36,5%	20 408	26,9%	20 414	26,0%	68 531	87,3%	19 155	90,1%	6,6%
Sale of Goods and Rendering of Services	10 498	9 064	1 889	18,0%	2 029	19,3%	1 975	21,8%	5 893	65,0%	1 807	71,9%	9,3%
Agency services	7 331	18 852	2 220	30,3%	4 035	55,0%	4 689	24,9%	10 943	58,0%	840	50,7%	458,1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 394	11 997	2 905	28,0%	3 002	28,9%	3 388	28,2%	9 295	77,5%	2 730	76,5%	24,1%
Interest earned from Current and Non Current Assets	13 802	13 802	1 416	10,3%	682	4,9%	593	4,3%	2 692	19,5%	2 748	70,6%	(78,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 477	6 206	1 173	21,4%	2 447	44,7%	712	11,5%	4 332	69,8%	710	61,1%	,2%
Licences or permits	493	659	118	24,0%	193	39,1%	164	24,9%	475	72,2%	93	78,0%	77,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2 214	2 214	719	32,5%	773	34,9%	840	37,9%	2 332	105,3%	-	100,0%	(100,0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 041	1 197	112	10,8%	188	18,1%	999	83,4%	1 299	108,5%	1 647	99,4%	(39,3%)
Non-Exchange Revenue													
Property rates	556 296	576 370	196 393	35,3%	155 423	27,9%	154 933	26,9%	506 749	87,9%	141 020	91,1%	9,9%
Surcharges and Taxes	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)
Fines, penalties and forfeits	26 357	32 793	2 449	9,3%	5 383	20,4%	6 059	18,5%	13 890	42,4%	6 538	59,8%	(7,3%)
Licences or permits	12 477	978	297	2,4%	194	1,6%	307	31,3%	797	81,5%	988	41,7%	(69,0%)
Transfer and subsidies - Operational	331 550	332 198	129 399	39,0%	88 387	26,7%	112 758	33,9%	330 544	99,5%	102 077	89,4%	10,5%
Interest Receivables	36 173	42 466	9 446	26,1%	10 011	27,7%	10 184	24,0%	29 641	69,8%	9 334	76,1%	9,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	30 000	(30)	-	-	-	-	-	(30)	(,1%)	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 279 575**	**1 265 189**	**275 696**	**21,5%**	**356 361**	**27,8%**	**277 563**	**21,9%**	**909 620**	**71,9%**	**363 153**	**71,3%**	**(23,6%)**
Employee related costs	534 610	512 150	130 200	24,4%	156 974	29,4%	135 619	26,5%	422 794	82,6%	170 987	77,3%	(20,7%)
Remuneration of councillors	35 896	37 385	10 540	29,4%	10 078	28,1%	8 927	23,9%	29 545	79,0%	8 899	75,6%	,3%
Bulk purchases - electricity	170 932	170 932	21 453	12,6%	51 483	30,1%	13 338	7,8%	86 274	50,5%	41 207	77,1%	(67,6%)
Inventory consumed	11 917	12 524	1 697	14,2%	4 869	40,9%	3 736	29,8%	10 302	82,3%	1 596	63,8%	134,1%
Debt impairment	11 775	11 775	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	107 839	107 839	22 894	21,2%	22 904	21,2%	22 936	21,3%	68 734	63,7%	29 774	62,1%	(23,0%)
Interest,Dividends and Rent on Land	11 126	12 626	210	1,9%	329	3,0%	476	3,8%	1 015	8,0%	1 366	12,6%	(65,1%)
Contracted services	212 306	213 937	53 740	25,3%	58 463	27,5%	49 156	23,0%	161 359	75,4%	70 315	66,5%	(30,1%)
Transfers and subsidies	16 267	13 469	3 780	23,2%	4 406	27,1%	1 445	10,7%	9 631	71,5%	31	71,0%	4 489,5%
Irrecoverable debts written off	5 742	13 314	3 801	66,2%	3 914	68,2%	11 535	86,6%	19 250	144,6%	1 541	85,8%	648,3%
Operational Cost and Other Cost	161 166	159 237	27 386	17,0%	42 940	26,6%	30 394	19,1%	100 720	63,3%	37 435	68,0%	(18,8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(5)	-	-	-	-	-	(5)	-	-	-	-
Surplus/(Deficit)	**41 120**	**142 778**	**152 151**		**6 606**		**109 183**		**267 939**		**(25 021)**		
Transfers and subsidies - capital (monetary allocations)	109 254	112 362	28 722	26,3%	-	-	59 999	53,4%	88 720	79,0%	70 218	62,9%	(14,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**150 374**	**255 140**	**180 872**		**6 606**		**169 181**		**356 659**		**45 197**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**150 374**	**255 140**	**180 872**		**6 606**		**169 181**		**356 659**		**45 197**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**150 374**	**255 140**	**180 872**		**6 606**		**169 181**		**356 659**		**45 197**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**150 374**	**255 140**	**180 872**		**6 606**		**169 181**		**356 659**		**45 197**		
				-		**-**		**-**		**-**		**-**	**-**

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**173 725**	**147 792**	**52 337**	**30,1%**	**28 686**	**16,5%**	**29 535**	**20,0%**	**110 558**	**74,8%**	**38 177**	**58,4%**	**(22,6%)**
National Government	95 003	95 003	47 230	49,7%	22 531	23,7%	17 221	18,1%	86 981	91,6%	22 527	65,1%	(23,6%)
Provincial Government	-	265	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**95 003**	**95 268**	**47 230**	**49,7%**	**22 531**	**23,7%**	**17 221**	**18,1%**	**86 981**	**91,3%**	**22 527**	**63,2%**	**(23,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	2,8%	-
Internally generated funds	78 722	52 523	5 107	6,5%	6 155	7,8%	12 315	23,4%	23 576	44,9%	15 651	58,4%	(21,3%)
Capital Expenditure Functional	**173 725**	**147 792**	**52 337**	**30,1%**	**28 686**	**16,5%**	**29 535**	**20,0%**	**110 558**	**74,8%**	**38 177**	**58,4%**	**(22,6%)**
Municipal governance and administration	**8 531**	**1 850**	**255**	**3,0%**	**117**	**1,4%**	**-**	**-**	**372**	**20,1%**	**34**	**64,6%**	**(100,0%)**
Executive and Council	401	30	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 810	1 618	183	2,3%	117	1,5%	-	-	300	18,5%	34	66,8%	(100,0%)
Internal audit	320	202	72	22,5%	-	-	-	-	72	35,7%	-	-	-
Community and Public Safety	**2 960**	**512**	**-**	**-**	**189**	**6,4%**	**16**	**3,1%**	**205**	**40,0%**	**128**	**23,0%**	**(87,5%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 750	247	-	-	189	6,9%	16	6,5%	205	83,0%	105	22,6%	(84,8%)
Housing	210	265	-	-	-	-	-	-	-	-	23	41,2%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**156 830**	**140 325**	**52 082**	**33,2%**	**27 169**	**17,3%**	**28 805**	**20,5%**	**108 055**	**77,0%**	**36 212**	**65,0%**	**(20,5%)**
Planning and Development	137 810	131 594	52 057	37,8%	23 048	16,7%	25 485	19,4%	100 590	76,4%	31 812	65,3%	(19,9%)
Road Transport	18 520	8 231	25	,1%	3 931	21,2%	3 320	40,3%	7 276	88,4%	4 400	62,3%	(24,6%)
Environmental Protection	500	500	-	-	190	37,9%	-	-	190	37,9%	-	75,3%	-
Trading Services	**4 804**	**4 804**	**-**	**-**	**1 212**	**25,2%**	**714**	**14,9%**	**1 926**	**40,1%**	**1 804**	**15,9%**	**(60,4%)**
Energy sources	4 304	4 304	-	-	955	22,2%	714	16,6%	1 669	38,8%	1 804	12,1%	(60,4%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	500	500	-	-	257	51,4%	-	-	257	51,4%	-	75,7%	-
Other	**600**	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 397 230**	**1 417 226**	**425 587**	**30,5%**	**376 936**	**27,0%**	**362 250**	**25,6%**	**1 164 772**	**82,2%**	**351 886**	**87,7%**	**2,9%**
Property rates	510 680	512 571	126 177	24,7%	139 354	27,3%	150 557	29,4%	416 087	81,2%	127 247	78,1%	18,3%

Service charges	281 450	294 101	74 902	26,6%	76 608	27,2%	88 640	30,1%	240 149	81,7%	71 917	80,0%	23,3%
Other revenue	105 532	106 882	40 794	38,7%	17 128	16,2%	6 987	6,5%	64 910	60,7%	22 462	86,5%	(68,9%)
Transfers and Subsidies - Operational	333 764	334 412	132 098	39,6%	108 563	32,5%	79 542	23,8%	320 204	95,8%	101 141	101,1%	(21,4%)
Transfers and Subsidies - Capital	109 254	109 254	47 109	43,1%	31 596	28,9%	31 599	28,9%	110 304	101,0%	23 211	106,6%	36,1%
Interest	56 551	60 005	4 507	8,0%	3 686	6,5%	4 925	8,2%	13 118	21,9%	5 908	98,9%	(16,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 166 909)**	**(1 237 947)**	**(299 619)**	**25,7%**	**(305 520)**	**26,2%**	**(316 932)**	**25,6%**	**(922 071)**	**74,5%**	**(342 442)**	**75,2%**	**(7,4%)**
Suppliers and employees	(1 139 516)	(1 211 853)	(299 619)	26,3%	(305 520)	26,8%	(316 932)	26,2%	(922 071)	76,1%	(330 032)	75,9%	(4,0%)
Finance charges	(11 126)	(12 626)	-	-	-	-	-	-	-	-	(1 358)	13,8%	(100,0%)
Transfers and Subsidies	(16 267)	(13 469)	-	-	-	-	-	-	-	-	(11 052)	64,9%	(100,0%)
Net Cash from/(used) Operating Activities	**230 321**	**179 278**	**125 968**	**54,7%**	**71 416**	**31,0%**	**45 318**	**25,3%**	**242 702**	**135,4%**	**9 444**	**177,7%**	**379,8%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(173 725)**	**(170 654)**	**(63 797)**	**36,7%**	**(33 056)**	**19,0%**	**(34 196)**	**20,0%**	**(131 049)**	**76,8%**	**(41 339)**	**77,9%**	**(17,3%)**
Capital assets	(173 725)	(170 654)	(63 797)	36,7%	(33 056)	19,0%	(34 196)	20,0%	(131 049)	76,8%	(41 339)	77,9%	(17,3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(173 725)**	**(170 654)**	**(63 797)**	**36,7%**	**(33 056)**	**19,0%**	**(34 196)**	**20,0%**	**(131 049)**	**76,8%**	**(41 339)**	**77,9%**	**(17,3%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(28 975)**	**(28 975)**	**(6 509)**	**22,5%**	**(1 261)**	**4,4%**	**(3 465)**	**12,0%**	**(11 235)**	**38,8%**	**(8 486)**	**81,7%**	**(59,2%)**
Repayment of borrowing	(28 975)	(28 975)	(6 509)	22,5%	(1 261)	4,4%	(3 465)	12,0%	(11 235)	38,8%	(8 486)	81,7%	(59,2%)
Net Cash from/(used) Financing Activities	**(28 975)**	**(28 975)**	**(6 509)**	**22,5%**	**(1 261)**	**4,4%**	**(3 465)**	**12,0%**	**(11 235)**	**38,8%**	**(8 486)**	**111,6%**	**(59,2%)**
Net Increase/(Decrease) in cash held	**27 621**	**(20 351)**	**55 661**	**201,5%**	**37 099**	**134,3%**	**7 658**	**(37,6%)**	**100 418**	**(493,4%)**	**(40 381)**	**(1 768,7%)**	**(119,0%)**
Cash/cash equivalents at the year begin:	6 821	47 001	47 047	689,7%	102 662	1 505,1%	139 761	297,4%	47 047	100,1%	257 541	100,5%	(45,7%)
Cash/cash equivalents at the year end:	**34 442**	**26 651**	**102 662**	**298,1%**	**139 761**	**405,8%**	**147 419**	**553,2%**	**147 419**	**553,2%**	**217 160**	**375,7%**	**(32,1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6	,5%	5	,5%	4	,3%	1 099	98,7%	1 113	,1%	(0)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 640	29,1%	17 582	17,9%	4 455	4,5%	47 798	48,5%	98 475	11,5%	(1 403)	(1,4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	46 321	10,1%	22 218	4,8%	15 283	3,3%	376 723	81,8%	460 545	54,0%	(14 640)	(3,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 846	7,9%	3 661	4,2%	2 613	3,0%	73 840	84,9%	86 960	10,2%	(2 822)	(3,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 539	2,4%	4 454	2,3%	4 205	2,2%	177 723	93,1%	190 920	22,4%	(1)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	665	4,4%	268	1,8%	515	3,4%	13 811	90,5%	15 259	1,8%	(541)	(3,5%)	-	-
Total By Income Source	**87 018**	**10,2%**	**48 187**	**5,6%**	**27 073**	**3,2%**	**690 994**	**81,0%**	**853 272**	**100,0%**	**(19 406)**	**(2,3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 542	6,8%	4 604	4,8%	3 889	4,1%	80 637	84,3%	95 673	11,2%	(321)	(,3%)	-	-
Commercial	35 926	18,4%	20 295	10,4%	6 686	3,4%	132 596	67,8%	195 502	22,9%	(4 088)	(2,1%)	-	-
Households	44 550	7,9%	23 287	4,1%	16 499	2,9%	477 761	85,0%	562 097	65,9%	(14 997)	(2,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**87 018**	**10,2%**	**48 187**	**5,6%**	**27 073**	**3,2%**	**690 994**	**81,0%**	**853 272**	**100,0%**	**(19 406)**	**(2,3%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39	100,0%	-	-	-	-	-	-	39	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**39**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**39**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 469 793**	**1 857 287**	**488 056**	**33,2%**	**410 122**	**27,9%**	**356 238**	**19,2%**	**1 254 416**	**67,5%**	**357 972**	**86,5%**	**(,5%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	348	-	-	-	348	-	-	-	-
Service charges - Water	496 566	603 328	120 432	24,3%	109 855	22,1%	112 289	18,6%	342 576	56,8%	123 730	78,7%	(9,2%)
Service charges - Waste Water Management	138 779	191 048	43 083	31,0%	37 654	27,1%	40 185	21,0%	120 922	63,3%	35 476	72,7%	13,3%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 114	5 335	705	22,6%	685	22,0%	554	10,4%	1 943	36,4%	876	79,1%	(36,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	83 863	91 455	23 291	27,8%	22 601	26,9%	23 340	25,5%	69 232	75,7%	20 895	79,6%	11,7%
Interest earned from Current and Non Current Assets	13 607	10 055	2 388	17,5%	1 642	12,1%	827	8,2%	4 856	48,3%	2 392	60,3%	(65,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 902	3 653	1 726	90,8%	101	5,3%	41	1,1%	1 868	51,1%	356	22,0%	(88,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 589	223 040	481	18,6%	57	2,2%	14	-	552	,2%	57	63,3%	(75,5%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	729 373	729 373	295 950	40,6%	237 179	32,5%	178 990	24,5%	712 120	97,6%	174 190	95,5%	2,8%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**911 672**	**884 057**	**417 210**	**45,8%**	**440 779**	**48,3%**	**397 131**	**44,9%**	**1 255 120**	**142,0%**	**365 426**	**132,8%**	**8,7%**
Employee related costs	313 024	312 672	183 036	58,5%	153 059	48,9%	151 838	48,6%	487 933	156,1%	128 193	142,1%	18,4%
Remuneration of councillors	14 996	13 476	3 156	21,0%	3 581	23,9%	3 252	24,1%	9 990	74,1%	3 129	69,8%	3,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	67 534	56 177	60 708	89,9%	71 340	105,6%	66 871	119,0%	198 919	354,1%	58 808	274,6%	13,7%
Debt impairment	28 424	28 424	4 737	16,7%	7 106	25,0%	7 106	25,0%	18 949	66,7%	6 807	75,0%	4,4%
Depreciation, Amortisation and Impairment	240 934	240 934	59 337	24,6%	59 597	24,7%	39 754	16,5%	158 689	65,9%	58 564	75,8%	(32,1%)
Interest,Dividends and Rent on Land	5 304	5 356	14 270	269,0%	6 245	117,7%	11 888	222,0%	32 403	605,0%	8 626	684,7%	37,8%
Contracted services	126 582	127 777	26 682	21,1%	60 369	47,7%	51 920	40,6%	138 971	108,8%	50 556	92,9%	2,7%
Transfers and subsidies	8 000	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 732	5 920	1 338	28,3%	1 622	34,3%	5 367	90,7%	8 328	140,7%	801	-	570,0%
Operational Cost and Other Cost	102 141	93 320	63 944	62,6%	77 860	76,2%	59 135	63,4%	200 939	215,3%	49 942	187,7%	18,4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Surplus/(Deficit)	**558 122**	**973 230**	**70 846**		**(30 657)**		**(40 893)**		**(704)**		**(7 454)**		
Transfers and subsidies - capital (monetary allocations)	373 245	457 301	111 441	29,9%	154 687	41,4%	45 044	9,8%	311 172	68,0%	62 188	76,6%	(27,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**931 366**	**1 430 530**	**182 287**		**124 029**		**4 151**		**310 468**		**54 734**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**931 366**	**1 430 530**	**182 287**		**124 029**		**4 151**		**310 468**		**54 734**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**931 366**	**1 430 530**	**182 287**		**124 029**		**4 151**		**310 468**		**54 734**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	58 405	-	(348)	-	58 057	-	-	-	(100,0%)
Surplus/(Deficit) for the year	**931 366**	**1 430 530**	**182 287**		**182 435**		**3 802**		**368 524**		**54 734**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**373 245**	**457 301**	**123 281**	**33,0%**	**148 979**	**39,9%**	**29 815**	**6,5%**	**302 075**	**66,1%**	**62 187**	**66,4%**	**(52,1%)**
National Government	373 245	457 301	121 764	32,6%	143 558	38,5%	23 545	5,1%	288 868	63,2%	58 762	64,9%	(59,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**373 245**	**457 301**	**121 764**	**32,6%**	**143 558**	**38,5%**	**23 545**	**5,1%**	**288 868**	**63,2%**	**58 762**	**64,9%**	**(59,9%)**
Borrowing	-	-	1 355	-	4 745	-	5 515	-	11 615	-	-	-	(100,0%)
Internally generated funds	-	-	163	-	676	-	755	-	1 593	-	3 424	178,3%	(78,0%)
Capital Expenditure Functional	**373 245**	**457 301**	**123 281**	**33,0%**	**148 979**	**39,9%**	**29 815**	**6,5%**	**302 075**	**66,1%**	**62 187**	**66,4%**	**(52,1%)**
Municipal governance and administration	**-**	**-**	**1 517**	**-**	**5 421**	**-**	**6 269**	**-**	**13 208**	**-**	**1 603**	**77,2%**	**291,2%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	1 517	-	5 421	-	6 269	-	13 208	-	1 603	77,2%	291,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**373 245**	**457 301**	**121 764**	**32,6%**	**143 558**	**38,5%**	**23 545**	**5,1%**	**288 868**	**63,2%**	**60 584**	**66,3%**	**(61,1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	181 289	203 414	54 373	30,0%	53 115	29,3%	15 697	7,7%	123 185	60,6%	41 440	62,4%	(62,1%)
Waste Water Management	191 955	253 887	67 391	35,1%	90 443	47,1%	7 849	3,1%	165 683	65,3%	19 144	71,9%	(59,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 648 193**	**1 763 743**	**888 466**	**53,9%**	**675 408**	**41,0%**	**514 749**	**29,2%**	**2 078 623**	**117,9%**	**648 046**	**145,7%**	**(20,6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	370 056	562 813	214 226	57,9%	193 784	52,4%	233 725	41,5%	641 734	114,0%	234 482	116,8%	(,3%)
Other revenue	103 208	4 201	3 918	3,8%	(24 084)	(23,3%)	11 215	266,9%	(8 951)	(213,1%)	1 095	3,9%	924,5%
Transfers and Subsidies - Operational	729 373	729 373	403 528	55,3%	1 701	,2%	100 151	13,7%	505 380	69,3%	301 658	195,5%	(66,8%)
Transfers and Subsidies - Capital	373 245	457 301	266 795	71,5%	504 007	135,0%	169 658	37,1%	940 460	205,7%	85 681	128,9%	98,0%
Interest	72 311	10 055	-	-	-	-	-	-	-	-	25 131	575,6%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(670 636)**	**(671 205)**	**(2 801)**	**,4%**	**1 353**	**(,2%)**	**(143)**	**-**	**(1 591)**	**,2%**	**(125)**	**,1%**	**14,7%**
Suppliers and employees	(657 281)	(665 850)	(2 801)	,4%	1 353	(,2%)	(141)	-	(1 589)	,2%	(125)	,1%	13,0%
Finance charges	(5 356)	(5 356)	-	-	-	-	(2)	-	(2)	-	-	-	(100,0%)
Transfers and Subsidies	(8 000)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**977 557**	**1 092 538**	**885 665**	**90,6%**	**676 761**	**69,2%**	**514 606**	**47,1%**	**2 077 032**	**190,1%**	**647 921**	**203,2%**	**(20,6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(429 231)**	**(541 421)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(429 231)	(541 421)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(429 231)**	**(541 421)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 231)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(5 231)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(5 231)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**543 095**	**551 117**	**885 665**	**163,1%**	**676 761**	**124,6%**	**514 606**	**93,4%**	**2 077 032**	**376,9%**	**647 921**	**293,8%**	**(20,6%)**
Cash/cash equivalents at the year begin:	14 911	-	7 558	50,7%	893 222	5 990,5%	1 569 996	-	7 558	-	2 305 432	2 312,4%	(31,9%)
Cash/cash equivalents at the year end:	**558 005**	**551 117**	**893 224**	**160,1%**	**1 569 989**	**281,4%**	**2 084 604**	**378,3%**	**2 084 604**	**378,3%**	**2 953 355**	**322,7%**	**(29,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	47 476	2,9%	50 241	3,1%	30 787	1,9%	1 514 770	92,2%	1 643 274	88,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 186	5,4%	7 111	3,4%	4 722	2,3%	184 825	88,9%	207 844	11,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	(0)	-	1 776	100,0%	1 775	,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 941)	(84,4%)	(1 367)	(59,4%)	(740)	(32,2%)	6 349	276,0%	2 301	,1%	-	-	-	-
Total By Income Source	**56 722**	**3,1%**	**55 984**	**3,0%**	**34 768**	**1,9%**	**1 707 720**	**92,1%**	**1 855 194**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 939	11,7%	3 170	9,4%	359	1,1%	26 173	77,8%	33 641	1,8%	-	-	-	-
Commercial	13 467	5,4%	8 926	3,6%	4 979	2,0%	222 674	89,1%	250 045	13,5%	-	-	-	-
Households	39 347	2,5%	43 922	2,8%	29 424	1,9%	1 458 952	92,8%	1 571 645	84,7%	-	-	-	-
Other	(31)	22,2%	(34)	24,7%	7	(4,8%)	(80)	58,0%	(138)	-	-	-	-	-
Total By Customer Group	**56 722**	**3,1%**	**55 984**	**3,0%**	**34 768**	**1,9%**	**1 707 720**	**92,1%**	**1 855 194**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	27 416	3,4%	50 563	6,3%	25 593	3,2%	697 502	87,1%	801 074	71,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 901	13,0%	9 249	3,9%	13 606	5,7%	183 706	77,4%	237 462	21,2%
Auditor-General	927	22,0%	3 018	71,7%	-	-	262	6,2%	4 208	,4%
Other	781	1,0%	162	,2%	-	-	75 964	98,8%	76 907	6,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**60 026**	**5,4%**	**62 992**	**5,6%**	**39 199**	**3,5%**	**957 434**	**85,5%**	**1 119 652**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**258 867**	**252 101**	**84 845**	**32,8%**	**71 884**	**27,8%**	**64 425**	**25,6%**	**221 154**	**87,7%**	**24 535**	**74,1%**	**162,6%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 969	3 569	893	22,5%	893	22,5%	884	24,8%	2 670	74,8%	860	66,9%	2,8%
Sale of Goods and Rendering of Services	528	540	138	26,1%	181	34,2%	124	22,9%	442	81,8%	51	78,1%	144,2%
Agency services	3 560	3 190	792	22,3%	757	21,3%	1 216	38,1%	2 765	86,7%	970	74,1%	25,4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 055	1 055	240	22,8%	251	23,8%	313	29,6%	804	76,2%	242	68,9%	29,2%
Interest earned from Current and Non Current Assets	14 550	10 350	1 246	8,6%	1 818	12,5%	2 147	20,7%	5 211	50,3%	3 418	79,4%	(37,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 150	1 030	266	23,2%	264	23,0%	271	26,3%	801	77,8%	213	76,7%	26,9%
Licences or permits	20	10	2	10,2%	3	13,3%	2	20,4%	7	67,3%	3	80,8%	(37,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	7 607	7 607	-	-	-	-	4 436	58,3%	4 436	58,3%	935	41,3%	374,5%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 000	200	-	-	-	-	(1)	(,5%)	(1)	(,5%)	94	87,1%	(101,0%)
Non-Exchange Revenue													
Property rates	68 267	68 267	17 450	25,6%	16 694	24,5%	15 817	23,2%	49 961	73,2%	14 938	73,2%	5,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	66	35	7	11,1%	2	3,4%	18	51,9%	28	79,3%	9	41,2%	99,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 480	148 633	62 101	41,5%	48 875	32,7%	36 519	24,6%	147 495	99,2%	1 012	74,6%	3 508,2%
Interest Receivables	6 615	7 115	1 710	25,8%	2 147	32,5%	2 678	37,6%	6 535	91,8%	1 790	81,6%	49,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 000	500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**279 292**	**293 479**	**53 667**	**19,2%**	**59 860**	**21,4%**	**58 645**	**20,0%**	**172 172**	**58,7%**	**48 777**	**54,6%**	**20,2%**
Employee related costs	109 207	112 443	23 986	22,0%	27 795	25,5%	23 832	21,2%	75 613	67,2%	25 049	68,4%	(4,9%)
Remuneration of councillors	14 277	14 277	3 255	22,8%	3 676	25,8%	3 127	21,9%	10 058	70,4%	3 188	71,6%	(1,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	970	3 290	144	14,9%	62	6,4%	168	5,1%	374	11,4%	162	41,1%	3,4%
Debt impairment	6 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	25 000	22 000	6 796	27,2%	3 477	13,9%	5 229	23,8%	15 501	70,5%	4 671	59,3%	12,0%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	64 208	71 192	9 052	14,1%	14 235	22,2%	13 098	18,4%	36 385	51,1%	6 554	46,9%	99,9%
Transfers and subsidies	5 297	4 311	784	14,8%	1 006	19,0%	807	18,7%	2 598	60,3%	1 243	56,4%	(35,0%)
Irrecoverable debts written off	10 000	11 500	-	-	-	-	1 051	9,1%	1 051	9,1%	-	-	(100,0%)
Operational Cost and Other Cost	44 332	50 466	9 651	21,8%	9 609	21,7%	11 332	22,5%	30 592	60,6%	7 909	53,6%	43,3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Surplus/(Deficit)	**(20 424)**	**(41 378)**	**31 178**		**12 024**		**5 780**		**48 982**		**(24 242)**		
Transfers and subsidies - capital (monetary allocations)	45 089	50 875	12 908	28,6%	10 016	22,2%	8 688	17,1%	31 613	62,1%	8 862	78,0%	(2,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**24 664**	**9 497**	**44 086**		**22 040**		**14 468**		**80 594**		**(15 380)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**24 664**	**9 497**	**44 086**		**22 040**		**14 468**		**80 594**		**(15 380)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**24 664**	**9 497**	**44 086**		**22 040**		**14 468**		**80 594**		**(15 380)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**24 664**	**9 497**	**44 086**		**22 040**		**14 468**		**80 594**		**(15 380)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**64 945**	**72 119**	**13 507**	**20,8%**	**10 009**	**15,4%**	**8 035**	**11,1%**	**31 551**	**43,7%**	**9 802**	**55,4%**	**(18,0%)**
National Government	45 089	50 875	11 330	25,1%	8 644	19,2%	7 589	14,9%	27 563	54,2%	8 204	70,5%	(7,5%)
Provincial Government	-	-	-	-	62	-	-	-	62	-	90	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 089**	**50 875**	**11 330**	**25,1%**	**8 706**	**19,3%**	**7 589**	**14,9%**	**27 626**	**54,3%**	**8 293**	**70,8%**	**(8,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 856	21 244	2 177	11,0%	1 302	6,6%	446	2,1%	3 925	18,5%	1 508	22,3%	(70,4%)
Capital Expenditure Functional	**64 945**	**72 119**	**13 507**	**20,8%**	**10 009**	**15,4%**	**8 035**	**11,1%**	**31 551**	**43,7%**	**9 802**	**55,4%**	**(18,0%)**
Municipal governance and administration	**6 100**	**7 004**	**1 275**	**20,9%**	**816**	**13,4%**	**287**	**4,1%**	**2 378**	**33,9%**	**231**	**14,9%**	**23,8%**
Executive and Council	1 300	1 280	-	-	-	-	-	-	-	-	116	99,9%	(100,0%)
Finance and administration	4 800	5 724	1 275	26,6%	816	17,0%	287	5,0%	2 378	41,5%	116	13,2%	148,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 783**	**10 383**	**945**	**6,4%**	**844**	**5,7%**	**1 283**	**12,4%**	**3 073**	**29,6%**	**90**	**9,8%**	**1 333,8%**
Community and Social Services	14 783	10 383	945	6,4%	844	5,7%	1 283	12,4%	3 073	29,6%	90	9,8%	1 333,8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 582**	**52 431**	**11 286**	**27,1%**	**8 148**	**19,6%**	**6 380**	**12,2%**	**25 814**	**49,2%**	**9 154**	**63,1%**	**(30,3%)**
Planning and Development	36 170	43 049	7 457	20,6%	4 735	13,1%	7 035	16,3%	19 227	44,7%	1 857	58,3%	278,9%
Road Transport	5 412	9 382	3 829	70,8%	3 413	63,1%	(655)	(7,0%)	6 587	70,2%	7 297	77,0%	(109,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 480**	**2 300**	**-**	**-**	**201**	**8,1%**	**85**	**3,7%**	**286**	**12,4%**	**327**	**38,1%**	**(73,9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 480	2 300	-	-	201	8,1%	85	3,7%	286	12,4%	327	38,1%	(73,9%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**285 417**	**284 276**	**53 991**	**18,9%**	**65 414**	**22,9%**	**57 399**	**20,2%**	**176 804**	**62,2%**	**(15 750)**	**9,4%**	**(464,4%)**
Property rates	58 027	58 027	1 545	2,7%	52	,1%	(1 126)	(1,9%)	470	,8%	(355)	-	217,2%

Service charges	3 373	2 959	44	1,3%	24	,7%	13	,4%	81	2,8%	102	3,1%	(87,1%)
Other revenue	14 898	13 432	1 218	8,2%	1 212	8,1%	6 066	45,2%	8 496	63,3%	2 353	57,1%	157,7%
Transfers and Subsidies - Operational	149 480	148 633	54 124	36,2%	51 309	34,3%	35 867	24,1%	141 300	95,1%	(33 182)	34,4%	(208,1%)
Transfers and Subsidies - Capital	45 089	50 875	(5 849)	(13,0%)	11 000	24,4%	14 431	28,4%	19 582	38,5%	9 555	(138,7%)	51,0%
Interest	14 550	10 350	2 909	20,0%	1 818	12,5%	2 147	20,7%	6 874	66,4%	5 777	150,7%	(62,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(253 177)**	**(272 739)**	**(12 463)**	**4,9%**	**(12 227)**	**4,8%**	**(12 572)**	**4,6%**	**(37 263)**	**13,7%**	**(11 612)**	**12,8%**	**8,3%**
Suppliers and employees	(247 880)	(268 428)	(12 463)	5,0%	(12 227)	4,9%	(12 572)	4,7%	(37 263)	13,9%	(11 612)	13,1%	8,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(5 297)	(4 311)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**32 241**	**11 537**	**41 528**	**128,8%**	**53 187**	**165,0%**	**44 826**	**388,5%**	**139 541**	**1 209,5%**	**(27 361)**	**(66,3%)**	**(263,8%)**
Cash Flow from Investing Activities													
Receipts	**1 000**	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 000	500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(73 537)**	**(81 832)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(73 537)	(81 832)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(72 537)**	**(81 332)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(40 296)**	**(69 795)**	**41 528**	**(103,1%)**	**53 187**	**(132,0%)**	**44 826**	**(64,2%)**	**139 541**	**(199,9%)**	**(27 361)**	**19,0%**	**(263,8%)**
Cash/cash equivalents at the year begin:	106 002	115 403	119 289	112,5%	159 909	150,9%	213 096	184,7%	119 289	103,4%	129 632	103,7%	64,4%
Cash/cash equivalents at the year end:	**65 706**	**45 608**	**159 909**	**243,4%**	**213 096**	**324,3%**	**257 922**	**565,5%**	**257 922**	**565,5%**	**102 271**	**154,4%**	**152,2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 236	4,7%	9 642	7,2%	4 152	3,1%	114 061	85,1%	134 091	87,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	333	5,1%	443	6,7%	211	3,2%	5 587	85,0%	6 574	4,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	101	3,7%	202	7,4%	101	3,7%	2 318	85,2%	2 722	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(1)	(,1%)	(0)	-	979	100,1%	978	,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	-	(683)	(7,4%)	-	-	9 873	107,5%	9 188	6,0%	-	-	-	-
Total By Income Source	**6 668**	**4,3%**	**9 603**	**6,3%**	**4 464**	**2,9%**	**132 818**	**86,5%**	**153 553**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 800	6,0%	3 476	11,6%	1 772	5,9%	22 963	76,5%	30 011	19,5%	-	-	-	-
Commercial	2 567	4,4%	3 190	5,5%	1 267	2,2%	50 726	87,8%	57 750	37,6%	-	-	-	-
Households	1 831	3,2%	2 849	4,9%	1 094	1,9%	51 928	90,0%	57 701	37,6%	-	-	-	-
Other	470	5,8%	88	1,1%	332	4,1%	7 201	89,0%	8 091	5,3%	-	-	-	-
Total By Customer Group	**6 668**	**4,3%**	**9 603**	**6,3%**	**4 464**	**2,9%**	**132 818**	**86,5%**	**153 553**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	120	100,0%	-	-	-	-	120	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**120**	**100,0%**	**-**	**-**	**-**	**-**	**120**	**100,0%**

Contact Details

Municipal Manager	Mr Ralph Mafwezwe Khanyile	033 816 6828
Chief Financial Officer	Ms Thenjiwe Mkhulisa	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**674 804**	**680 833**	**174 514**	**25,9%**	**166 324**	**24,6%**	**152 213**	**22,4%**	**493 051**	**72,4%**	**134 931**	**70,5%**	**12,8%**
Exchange Revenue													
Service charges - Electricity	192 508	185 305	33 823	17,6%	32 543	16,9%	32 217	17,4%	98 583	53,2%	26 221	50,1%	22,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	17 902	18 134	5 792	32,4%	3 473	19,4%	4 723	26,0%	13 989	77,1%	4 392	76,2%	7,5%
Sale of Goods and Rendering of Services	9 808	7 853	1 683	17,2%	1 875	19,1%	1 531	19,5%	5 089	64,8%	1 618	65,0%	(5,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 083	3 184	567	13,9%	593	14,5%	551	17,3%	1 711	53,7%	815	62,1%	(32,5%)
Interest earned from Current and Non Current Assets	5 224	3 900	742	14,2%	545	10,4%	637	16,3%	1 924	49,3%	797	66,2%	(20,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 519	1 597	368	24,2%	419	27,6%	557	34,9%	1 344	84,2%	379	71,9%	46,9%
Licences or permits	4 358	4 914	1 109	25,5%	1 270	29,1%	1 968	40,1%	4 348	88,5%	1 237	77,8%	59,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 987	1 625	389	19,6%	232	11,7%	205	12,6%	826	50,8%	(244)	80,5%	(184,0%)
Non-Exchange Revenue													
Property rates	300 155	313 838	79 950	26,6%	78 151	26,0%	75 710	24,1%	233 811	74,5%	68 041	74,9%	11,3%
Surcharges and Taxes	-	3 830	-	-	1 915	-	838	21,9%	2 753	71,9%	-	-	(100,0%)
Fines, penalties and forfeits	3 466	3 448	35	1,0%	2 043	58,9%	767	22,3%	2 845	82,5%	39	61,9%	1 892,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	121 091	121 252	46 815	38,7%	40 357	33,3%	30 231	24,9%	117 403	96,8%	28 153	96,1%	7,4%
Interest Receivables	12 357	11 608	3 240	26,2%	2 909	23,5%	2 102	18,1%	8 251	71,1%	3 482	55,3%	(39,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	346	346	-	-	-	-	174	50,3%	174	50,3%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**674 420**	**721 888**	**162 691**	**24,1%**	**151 152**	**22,4%**	**151 347**	**21,0%**	**465 190**	**64,4%**	**129 456**	**63,8%**	**16,9%**
Employee related costs	167 655	184 587	41 747	24,9%	45 345	27,0%	45 663	24,7%	132 756	71,9%	37 985	73,0%	20,2%
Remuneration of councillors	12 615	12 415	2 905	23,0%	3 254	25,8%	2 964	23,9%	9 123	73,5%	3 275	73,2%	(9,5%)
Bulk purchases - electricity	243 101	243 101	65 302	26,9%	46 380	19,1%	47 125	19,4%	158 807	65,3%	40 593	69,3%	16,1%
Inventory consumed	7 796	6 827	823	10,6%	1 565	20,1%	1 276	18,7%	3 664	53,7%	1 592	42,2%	(19,8%)
Debt impairment	15 864	13 864	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	61 299	61 299	15 102	24,6%	15 107	24,6%	10 452	17,1%	40 661	66,3%	15 416	74,5%	(32,2%)
Interest,Dividends and Rent on Land	56	458	4	6,4%	305	543,3%	0	,1%	309	67,4%	1	93,3%	(44,5%)
Contracted services	90 084	102 748	18 912	21,0%	16 481	18,3%	26 105	25,4%	61 498	59,9%	19 027	60,4%	37,2%
Transfers and subsidies	2 465	1 763	101	4,1%	442	17,9%	410	23,3%	953	54,1%	350	53,3%	17,1%
Irrecoverable debts written off	1 134	22 947	2 534	223,4%	6 794	598,9%	2 898	12,6%	12 226	53,3%	-	-	(100,0%)
Operational Cost and Other Cost	71 189	70 717	15 262	21,4%	15 480	21,7%	14 453	20,4%	45 194	63,9%	11 216	59,8%	28,9%
Disposal of Fixed and Intangible Assets	1 162	1 162	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**384**	**(41 055)**	**11 823**		**15 172**		**866**		**27 861**		**5 476**		
Transfers and subsidies - capital (monetary allocations)	91 174	93 060	5 980	6,6%	40 670	44,6%	9 950	10,7%	56 600	60,8%	10 217	67,3%	(2,6%)
Transfers and subsidies - capital (in-kind)	-	927	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**91 558**	**52 933**	**17 803**		**55 841**		**10 816**		**84 460**		**15 693**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**91 558**	**52 933**	**17 803**		**55 841**		**10 816**		**84 460**		**15 693**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**91 558**	**52 933**	**17 803**		**55 841**		**10 816**		**84 460**		**15 693**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**91 558**	**52 933**	**17 803**		**55 841**		**10 816**		**84 460**		**15 693**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**117 554**	**114 743**	**173**	**,1%**	**47 526**	**40,4%**	**15 995**	**13,9%**	**63 694**	**55,5%**	**1 873**	**2,0%**	**753,9%**
National Government	79 282	80 091	-	-	39 931	50,4%	8 730	10,9%	48 661	60,8%	216	,5%	3 938,5%
Provincial Government	-	927	-	-	-	-	508	54,8%	508	54,8%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**79 282**	**81 018**	**-**	**-**	**39 931**	**50,4%**	**9 238**	**11,4%**	**49 169**	**60,7%**	**216**	**,4%**	**4 173,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 272	33 725	173	,5%	7 594	19,8%	6 757	20,0%	14 525	43,1%	1 657	4,0%	307,8%
Capital Expenditure Functional	**117 554**	**114 743**	**7 038**	**6,0%**	**40 518**	**34,5%**	**15 995**	**13,9%**	**63 551**	**55,4%**	**19 130**	**57,8%**	**(16,4%)**
Municipal governance and administration	**1 740**	**4 431**	**30**	**1,7%**	**(79)**	**(4,5%)**	**94**	**2,1%**	**45**	**1,0%**	**1 418**	**201,4%**	**(93,3%)**
Executive and Council	40	50	-	-	-	-	-	-	-	-	404	62,1%	(100,0%)
Finance and administration	1 670	4 336	30	1,8%	(79)	(4,7%)	94	2,2%	45	1,0%	1 014	267,5%	(90,7%)
Internal audit	30	44	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 930**	**4 648**	**143**	**,7%**	**3 035**	**14,5%**	**84**	**1,8%**	**3 261**	**70,2%**	**414**	**150,8%**	**(79,8%)**
Community and Social Services	250	260	-	-	56	22,4%	37	14,2%	93	35,7%	414	1 184,5%	(91,1%)
Sport And Recreation	18 951	3 460	-	-	2 710	14,3%	47	1,4%	2 757	79,7%	-	-	(100,0%)
Public Safety	1 729	928	143	8,2%	269	15,6%	-	-	412	44,3%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 146**	**60 417**	**3 920**	**8,9%**	**18 068**	**40,9%**	**13 169**	**21,8%**	**35 157**	**58,2%**	**14 602**	**50,5%**	**(9,8%)**
Planning and Development	60	1 007	-	-	-	-	568	56,4%	568	56,4%	(379)	(5,1%)	(249,9%)
Road Transport	44 086	59 410	3 920	8,9%	18 068	41,0%	12 601	21,2%	34 589	58,2%	14 981	57,2%	(15,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**50 738**	**45 247**	**2 946**	**5,8%**	**19 494**	**38,4%**	**2 648**	**5,9%**	**25 088**	**55,4%**	**2 697**	**51,5%**	**(1,8%)**
Energy sources	45 685	44 176	2 946	6,4%	18 787	41,1%	2 648	6,0%	24 381	55,2%	2 660	71,6%	(,5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 052	1 071	-	-	707	14,0%	-	-	707	66,1%	36	,6%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**825 488**	**814 475**	**172 811**	**20,9%**	**160 181**	**19,4%**	**80 129**	**9,8%**	**413 121**	**50,7%**	**123 351**	**56,6%**	**(35,0%)**
Property rates	279 144	282 454	124 560	44,6%	120 697	43,2%	56 892	20,1%	302 149	107,0%	97 592	125,4%	(41,7%)

Service charges	228 301	215 138	5 289	2,3%	6 898	3,0%	4 526	2,1%	16 713	7,8%	5 369	7,6%	(15,7%)
Other revenue	100 627	101 540	3 181	3,2%	3 315	3,3%	2 690	2,6%	9 186	9,0%	3 016	10,7%	(10,8%)
Transfers and Subsidies - Operational	121 018	120 075	2 296	1,9%	7 390	6,1%	476	,4%	10 162	8,5%	400	8,4%	18,9%
Transfers and Subsidies - Capital	91 174	91 368	37 485	41,1%	21 882	24,0%	15 545	17,0%	74 912	82,0%	16 974	98,8%	(8,4%)
Interest	5 224	3 900	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(681 035)**	**(701 372)**	**(116 727)**	**17,1%**	**(113 528)**	**16,7%**	**(94 786)**	**13,5%**	**(325 041)**	**46,3%**	**(73 871)**	**46,2%**	**28,3%**
Suppliers and employees	(679 312)	(699 589)	(116 727)	17,2%	(113 528)	16,7%	(94 786)	13,5%	(325 041)	46,5%	(73 871)	46,3%	28,3%
Finance charges	(56)	(458)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 667)	(1 325)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**144 453**	**113 103**	**56 084**	**38,8%**	**46 654**	**32,3%**	**(14 657)**	**(13,0%)**	**88 081**	**77,9%**	**49 480**	**121,3%**	**(129,6%)**
Cash Flow from Investing Activities													
Receipts	**346**	**346**	**-**	**-**	**-**	**-**	**174**	**50,3%**	**174**	**50,3%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	346	346	-	-	-	-	174	50,3%	174	50,3%	-	-	(100,0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(135 232)**	**(131 954)**	**(17 898)**	**13,2%**	**(45 076)**	**33,3%**	**(16 136)**	**12,2%**	**(79 109)**	**60,0%**	**(18 433)**	**54,0%**	**(12,5%)**
Capital assets	(135 232)	(131 954)	(17 898)	13,2%	(45 076)	33,3%	(16 136)	12,2%	(79 109)	60,0%	(18 433)	54,0%	(12,5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(134 886)**	**(131 608)**	**(17 898)**	**13,3%**	**(45 076)**	**33,4%**	**(15 962)**	**12,1%**	**(78 935)**	**60,0%**	**(18 433)**	**58,2%**	**(13,4%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**9 567**	**(18 505)**	**38 186**	**399,1%**	**1 578**	**16,5%**	**(30 619)**	**165,5%**	**9 145**	**(49,4%)**	**31 047**	**(2 080,1%)**	**(198,6%)**
Cash/cash equivalents at the year begin:	18 131	29 453	29 453	162,4%	67 639	373,1%	69 217	235,0%	29 453	100,0%	63 653	100,0%	8,7%
Cash/cash equivalents at the year end:	**27 698**	**10 948**	**67 639**	**244,2%**	**69 217**	**249,9%**	**38 598**	**352,6%**	**38 598**	**352,6%**	**94 700**	**304,1%**	**(59,2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 942	59,4%	527	2,9%	631	3,4%	6 326	34,3%	18 426	7,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 092	17,2%	5 138	2,8%	4 364	2,4%	140 042	77,5%	180 637	72,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 077	14,1%	396	2,7%	352	2,4%	11 954	80,9%	14 779	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	373	25,4%	34	2,3%	33	2,3%	1 029	70,0%	1 470	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	101	,2%	98	,2%	123	,3%	49 005	99,3%	49 327	19,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 251)	136,1%	216	(1,4%)	193	(1,3%)	4 963	(33,4%)	(14 878)	(6,0%)	-	-	-	-
Total By Income Source	**24 334**	**9,7%**	**6 409**	**2,6%**	**5 697**	**2,3%**	**213 320**	**85,4%**	**249 761**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(1 265)	(41,2%)	167	5,5%	164	5,3%	3 999	130,4%	3 066	1,2%	-	-	-	-
Commercial	1 129	32,1%	66	1,9%	59	1,7%	2 259	64,3%	3 513	1,4%	-	-	-	-
Households	23 272	11,2%	5 530	2,7%	4 815	2,3%	174 688	83,9%	208 305	83,4%	-	-	-	-
Other	1 198	3,4%	646	1,9%	658	1,9%	32 374	92,8%	34 876	14,0%	-	-	-	-
Total By Customer Group	**24 334**	**9,7%**	**6 409**	**2,6%**	**5 697**	**2,3%**	**213 320**	**85,4%**	**249 761**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 234	100,0%	2 234	(3,0%)
VAT (output less input)	(98 754)	100,0%	-	-	-	-	-	-	(98 754)	132,8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	60	100,0%	60	(,1%)
Trade Creditors	-	-	-	-	-	-	1 808	100,0%	1 808	(2,4%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 255	99,8%	8	-	36	,2%	-	-	20 299	(27,3%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(78 499)**	**105,6%**	**8**	**-**	**36**	**-**	**4 102**	**(5,5%)**	**(74 353)**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**192 888**	**182 947**	**47 888**	**24,8%**	**36 811**	**19,1%**	**36 733**	**20,1%**	**121 431**	**66,4%**	**27 534**	**35,4%**	**33,4%**
Exchange Revenue													
Service charges - Electricity	65 535	66 505	16 318	24,9%	12 470	19,0%	14 939	22,5%	43 727	65,8%	11 202	56,8%	33,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 513	6 513	1 526	23,4%	1 524	23,4%	1 524	23,4%	4 574	70,2%	1 364	65,6%	11,7%
Sale of Goods and Rendering of Services	250	307	53	21,2%	77	30,9%	397	129,6%	528	172,1%	77	75,7%	418,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 636	-	(3)	(,1%)	(10)	(,4%)	(3)	-	(17)	-	(14)	-	(76,4%)
Interest earned from Current and Non Current Assets	616	616	158	25,7%	30	4,9%	94	15,3%	282	45,9%	36	41,3%	162,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	196	196	88	44,9%	36	18,4%	34	17,5%	158	80,8%	40	68,7%	(15,0%)
Licences or permits	5 429	5 502	888	16,3%	1 050	19,3%	1 517	27,6%	3 455	62,8%	1 411	74,5%	7,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	250	250	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 838	8 838	57	,6%	82	,9%	111	1,3%	251	2,8%	70	37,1%	59,4%
Non-Exchange Revenue													
Property rates	26 719	18 423	4 541	17,0%	4 645	17,4%	4 598	25,0%	13 784	74,8%	3 652	64,0%	25,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 371	8 371	946	11,3%	505	6,0%	-	-	1 451	17,3%	-	7,7%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 724	57 616	23 316	40,4%	16 401	28,4%	13 521	23,5%	53 238	92,4%	9 697	79,5%	39,4%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	9 810	9 810	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**186 370**	**227 210**	**62 103**	**33,3%**	**48 340**	**25,9%**	**51 398**	**22,6%**	**161 842**	**71,2%**	**43 443**	**70,9%**	**18,3%**
Employee related costs	62 010	66 710	16 759	27,0%	17 862	28,8%	19 541	29,3%	54 162	81,2%	17 460	82,2%	11,9%
Remuneration of councillors	4 057	6 769	3 345	82,4%	1 161	28,6%	1 131	16,7%	5 638	83,3%	713	71,2%	58,7%
Bulk purchases - electricity	71 910	72 910	27 157	37,8%	16 923	23,5%	14 685	20,1%	58 765	80,6%	13 114	88,7%	12,0%
Inventory consumed	8 800	6 490	150	1,7%	349	4,0%	180	2,8%	680	10,5%	29	26,6%	531,8%
Debt impairment	8 757	10 630	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	10 894	10 894	-	-	-	-	-	-	-	-	-	25,0%	-
Interest,Dividends and Rent on Land	-	31 263	7 654	-	8 233	-	9 166	29,3%	25 054	80,1%	5 828	78,2%	57,3%
Contracted services	6 435	6 435	2 927	45,5%	1 360	21,1%	3 890	60,5%	8 177	127,1%	2 926	91,2%	32,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	13 507	15 109	4 111	30,4%	2 451	18,1%	2 855	18,9%	9 417	62,3%	3 374	56,2%	(15,4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	(51)	-	(51)	-	-	-	(100,0%)
Surplus/(Deficit)	**6 519**	**(44 262)**	**(14 216)**		**(11 529)**		**(14 666)**		**(40 411)**		**(15 909)**		
Transfers and subsidies - capital (monetary allocations)	16 165	17 263	5 431	33,6%	3 592	22,2%	1 106	6,4%	10 130	58,7%	3 936	31,8%	(71,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 684**	**(26 999)**	**(8 784)**		**(7 937)**		**(13 559)**		**(30 280)**		**(11 973)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**22 684**	**(26 999)**	**(8 784)**		**(7 937)**		**(13 559)**		**(30 280)**		**(11 973)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 684**	**(26 999)**	**(8 784)**		**(7 937)**		**(13 559)**		**(30 280)**		**(11 973)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 684**	**(26 999)**	**(8 784)**		**(7 937)**		**(13 559)**		**(30 280)**		**(11 973)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**13 983**	**16 592**	**6 779**	**48,5%**	**3 778**	**27,0%**	**2 176**	**13,1%**	**12 733**	**76,7%**	**3 634**	**19,9%**	**(40,1%)**
National Government	13 983	15 064	5 706	40,8%	3 747	26,8%	1 459	9,7%	10 912	72,4%	3 634	26,3%	(59,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 983**	**15 064**	**5 706**	**40,8%**	**3 747**	**26,8%**	**1 459**	**9,7%**	**10 912**	**72,4%**	**3 634**	**26,3%**	**(59,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 528	1 074	-	31	-	717	46,9%	1 821	119,2%	-	(6,3%)	(100,0%)
Capital Expenditure Functional	**13 983**	**16 592**	**6 779**	**48,5%**	**3 778**	**27,0%**	**2 176**	**13,1%**	**12 733**	**76,7%**	**3 634**	**20,9%**	**(40,1%)**
Municipal governance and administration	**-**	**454**	**-**	**-**	**31**	**-**	**717**	**157,8%**	**748**	**164,6%**	**-**	**(68,0%)**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	454	-	-	31	-	717	157,8%	748	164,6%	-	(68,0%)	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**332**	**1 225**	**1 227**	**370,0%**	**1 318**	**397,6%**	**-**	**-**	**2 545**	**207,7%**	**-**	**3,0%**	**-**
Community and Social Services	-	894	1 227	-	1 318	-	-	-	2 545	284,7%	-	-	-
Sport And Recreation	332	332	-	-	-	-	-	-	-	-	-	67,6%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 116**	**12 303**	**5 553**	**49,9%**	**2 429**	**21,8%**	**-**	**-**	**7 981**	**64,9%**	**3 634**	**71,7%**	**(100,0%)**
Planning and Development	-	53	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 116	12 251	5 553	49,9%	2 429	21,8%	-	-	7 981	65,1%	3 634	71,7%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 535**	**2 609**	**-**	**-**	**-**	**-**	**1 459**	**55,9%**	**1 459**	**55,9%**	**-**	**1,9%**	**(100,0%)**
Energy sources	2 535	2 609	-	-	-	-	1 459	55,9%	1 459	55,9%	-	1,9%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**190 229**	**189 042**	**(31 422)**	**(16,5%)**	**(24 523)**	**(12,9%)**	**(25 699)**	**(13,6%)**	**(81 644)**	**(43,2%)**	**46 534**	**39,7%**	**(155,2%)**
Property rates	17 828	15 665	(16 734)	(93,9%)	(9 423)	(52,9%)	(12 664)	(80,8%)	(38 820)	(247,8%)	(883)	(54,6%)	1 333,6%

Service charges	78 503	79 856	(75 952)	(96,8%)	(57 278)	(73,0%)	(70 874)	(88,8%)	(204 103)	(255,6%)	(2 927)	(69,7%)	2 321,0%
Other revenue	19 394	19 054	(1 912)	(9,9%)	(1 688)	(8,7%)	(1 880)	(9,9%)	(5 480)	(28,8%)	(1 596)	(45,1%)	17,8%
Transfers and Subsidies - Operational	57 724	57 616	73 389	127,1%	46 913	81,3%	62 472	108,4%	182 774	317,2%	74 925	315,2%	(16,6%)
Transfers and Subsidies - Capital	16 165	16 235	(9 850)	(60,9%)	(2 858)	(17,7%)	(2 500)	(15,4%)	(15 208)	(93,7%)	(22 945)	(102,0%)	(89,1%)
Interest	616	616	(363)	(58,9%)	(190)	(30,8%)	(254)	(41,3%)	(807)	(131,0%)	(39)	(72,2%)	556,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(182 710)**	**(175 874)**	**7 589**	**(4,2%)**	**(3 481)**	**1,9%**	**(3 102)**	**1,8%**	**1 005**	**(,6%)**	**14 484**	**(31,4%)**	**(121,4%)**
Suppliers and employees	(182 710)	(175 874)	7 589	(4,2%)	(3 481)	1,9%	(3 102)	1,8%	1 005	(,6%)	14 484	(35,7%)	(121,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 520**	**13 169**	**(23 833)**	**(316,9%)**	**(28 004)**	**(372,4%)**	**(28 802)**	**(218,7%)**	**(80 639)**	**(612,4%)**	**61 019**	**314,9%**	**(147,2%)**
Cash Flow from Investing Activities													
Receipts	**9 810**	**9 810**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	9 810	9 810	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16 157)**	**(20 432)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(16 157)	(20 432)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(6 347)**	**(10 622)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 173**	**2 547**	**(23 833)**	**(2 031,6%)**	**(28 004)**	**(2 387,2%)**	**(28 802)**	**(1 130,9%)**	**(80 639)**	**(3 166,2%)**	**61 019**	**8 679,1%**	**(147,2%)**
Cash/cash equivalents at the year begin:	3 835	8 436	8 436	220,0%	(15 397)	(401,5%)	(43 401)	(514,5%)	8 436	100,0%	74 148	-	(158,5%)
Cash/cash equivalents at the year end:	**5 008**	**10 983**	**(15 397)**	**(307,4%)**	**(43 401)**	**(866,6%)**	**(72 203)**	**(657,4%)**	**(72 203)**	**(657,4%)**	**135 167**	**3 524,7%**	**(153,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 541	90,8%	5	,3%	(0)	-	152	8,9%	1 697	,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 280	2,2%	2 029	3,4%	894	1,5%	55 171	92,9%	59 373	32,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	545	1,5%	1 018	2,7%	499	1,3%	35 101	94,5%	37 162	20,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(,1%)	16	6,8%	5	2,2%	220	91,1%	241	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(0)	,8%	-	-	(13)	99,2%	(13)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 040	2,5%	1 148	1,4%	229	,3%	78 822	95,8%	82 238	45,5%	-	-	-	-
Total By Income Source	**5 406**	**3,0%**	**4 216**	**2,3%**	**1 626**	**,9%**	**169 451**	**93,8%**	**180 699**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 406	3,0%	4 216	2,3%	1 626	,9%	169 451	93,8%	180 699	100,0%	-	-	-	-
Total By Customer Group	**5 406**	**3,0%**	**4 216**	**2,3%**	**1 626**	**,9%**	**169 451**	**93,8%**	**180 699**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 200	,6%	7 792	1,1%	10 341	1,4%	701 726	96,9%	724 059	99,1%
Auditor-General	(400)	(16,7%)	350	14,6%	190	8,0%	2 252	94,1%	2 393	,3%
Other	(840)	(19,4%)	844	19,5%	(655)	(15,1%)	4 984	115,0%	4 334	,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 960**	**,4%**	**8 987**	**1,2%**	**9 876**	**1,4%**	**708 963**	**97,0%**	**730 785**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**76 818**	**75 022**	**30 409**	**39,6%**	**10 241**	**13,3%**	**6 312**	**8,4%**	**46 962**	**62,6%**	**3 515**	**58,2%**	**79,6%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	115	115	28	24,0%	9	8,0%	18	16,0%	55	48,1%	26	69,5%	(30,1%)
Sale of Goods and Rendering of Services	26	17	12	45,3%	-	-	0	1,4%	12	70,3%	0	10,3%	(26,6%)
Agency services	300	220	60	20,1%	-	-	11	5,2%	72	32,5%	133	114,1%	(91,5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	520	150	1	,2%	16	3,1%	0	,2%	17	11,5%	4	54,0%	(92,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 131	1 848	130	2,5%	46	,9%	89	4,8%	265	14,4%	190	65,8%	(53,1%)
Licences or permits	305	165	48	15,7%	24	7,7%	35	20,9%	106	64,2%	25	61,9%	38,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	80	80	-	-	5	5,9%	-	-	5	5,9%	20	386,7%	(100,0%)
Non-Exchange Revenue													
Property rates	12 510	12 510	7 110	56,8%	754	6,0%	1 516	12,1%	9 380	75,0%	2 078	86,8%	(27,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	487	72	-	-	4	,8%	4	5,1%	7	10,2%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 145	57 145	23 021	40,3%	9 383	16,4%	4 639	8,1%	37 042	64,8%	1 038	54,6%	346,9%
Interest Receivables	200	200	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	2 500	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**72 949**	**74 410**	**18 192**	**24,9%**	**6 331**	**8,7%**	**293**	**,4%**	**24 816**	**33,4%**	**18 386**	**92,4%**	**(98,4%)**
Employee related costs	48 560	48 569	13 446	27,7%	4 229	8,7%	-	-	17 675	36,4%	13 161	95,1%	(100,0%)
Remuneration of councillors	4 751	4 751	1 055	22,2%	384	8,1%	-	-	1 440	30,3%	1 154	77,2%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	1 876	1 876	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	10 331	10 331	-	-	1 267	12,3%	-	-	1 267	12,3%	-	52,4%	-
Interest,Dividends and Rent on Land	-	74	51	-	21	-	6	8,5%	78	105,0%	121	-	(94,8%)
Contracted services	3 278	3 396	2 032	62,0%	36	1,1%	5	,2%	2 074	61,1%	1 705	190,6%	(99,7%)
Transfers and subsidies	1 200	1 200	424	35,3%	-	-	-	-	424	35,3%	373	129,1%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	2 953	4 213	1 178	39,9%	393	13,3%	282	6,7%	1 852	44,0%	1 872	115,8%	(85,0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	7	-	-	-	-	-	7	-	-	-	-
Surplus/(Deficit)	**3 869**	**612**	**12 217**		**3 910**		**6 019**		**22 146**		**(14 870)**		
Transfers and subsidies - capital (monetary allocations)	29 010	29 010	2 741	9,4%	2 773	9,6%	45	,2%	5 559	19,2%	6 130	125,2%	(99,3%)
Transfers and subsidies - capital (in-kind)	900	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 779**	**29 622**	**14 958**		**6 683**		**6 064**		**27 705**		**(8 741)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**33 779**	**29 622**	**14 958**		**6 683**		**6 064**		**27 705**		**(8 741)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 779**	**29 622**	**14 958**		**6 683**		**6 064**		**27 705**		**(8 741)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 779**	**29 622**	**14 958**		**6 683**		**6 064**		**27 705**		**(8 741)**		
				-		**-**		**-**		**-**		**-**	**-**

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**29 910**	**29 910**	**2 266**	**7,6%**	**1 809**	**6,0%**	**150**	**,5%**	**4 225**	**14,1%**	**4 875**	**119,1%**	**(96,9%)**
National Government	29 010	29 010	2 266	7,8%	1 809	6,2%	150	,5%	4 225	14,6%	4 436	117,5%	(96,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	900	900	-	-	-	-	-	-	-	-	439	-	(100,0%)
Transfers recognised - capital	**29 910**	**29 910**	**2 266**	**7,6%**	**1 809**	**6,0%**	**150**	**,5%**	**4 225**	**14,1%**	**4 875**	**119,0%**	**(96,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	128,4%	-
Capital Expenditure Functional	**29 910**	**29 910**	**2 266**	**7,6%**	**1 809**	**6,0%**	**150**	**,5%**	**4 225**	**14,1%**	**4 875**	**119,1%**	**(96,9%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**25,9%**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	25,9%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**936**	**-**	**1 809**	**-**	**150**	**-**	**2 895**	**-**	**650**	**-**	**(76,9%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	936	-	1 809	-	150	-	2 895	-	650	-	(76,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 010**	**29 010**	**1 330**	**4,6%**	**-**	**-**	**-**	**-**	**1 330**	**4,6%**	**3 787**	**115,2%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	(454)	-	(100,0%)
Road Transport	29 010	29 010	1 330	4,6%	-	-	-	-	1 330	4,6%	4 241	115,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**900**	**900**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**439**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**104 791**	**99 548**	**15 117**	**14,4%**	**95**	**,1%**	**508**	**,5%**	**15 721**	**15,8%**	**13 276**	**52,6%**	**(96,2%)**
Property rates	10 733	10 733	22	,2%	-	-	46	,4%	68	,6%	28	,8%	63,2%

Service charges	105	105	1	1,3%	-	-	12	11,4%	13	12,7%	4	29,2%	194,0%
Other revenue	6 378	2 405	253	4,0%	78	1,2%	139	5,8%	470	19,5%	399	8,6%	(65,2%)
Transfers and Subsidies - Operational	57 145	57 145	10 173	17,8%	-	-	(1 063)	(1,9%)	9 110	15,9%	144	37,2%	(837,2%)
Transfers and Subsidies - Capital	29 910	29 010	4 667	15,6%	-	-	1 355	4,7%	6 022	20,8%	12 711	116,7%	(89,3%)
Interest	520	150	1	,2%	17	3,2%	20	13,3%	37	24,9%	(10)	52,0%	(300,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(64 320)**	**(64 428)**	**18 150**	**(28,2%)**	**-**	**-**	**-**	**-**	**18 150**	**(28,2%)**	**-**	**(27,3%)**	**-**
Suppliers and employees	(60 028)	(60 136)	18 150	(30,2%)	-	-	-	-	18 150	(30,2%)	-	(34,8%)	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 292)	(4 292)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**40 471**	**35 120**	**33 267**	**82,2%**	**95**	**,2%**	**508**	**1,4%**	**33 871**	**96,4%**	**13 276**	**210,2%**	**(96,2%)**
Cash Flow from Investing Activities													
Receipts	**2 500**	**2 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 910)**	**(29 910)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(29 910)	(29 910)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(27 410)**	**(27 410)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13 061**	**7 710**	**33 267**	**254,7%**	**95**	**,7%**	**508**	**6,6%**	**33 871**	**439,3%**	**13 276**	**202,3%**	**(96,2%)**
Cash/cash equivalents at the year begin:	11 607	(10 181)	49 194	423,9%	22 313	192,2%	22 408	(220,1%)	49 194	(483,2%)	77 415	-	(71,1%)
Cash/cash equivalents at the year end:	**24 668**	**(2 470)**	**22 313**	**90,5%**	**22 408**	**90,8%**	**22 916**	**(927,7%)**	**22 916**	**(927,7%)**	**90 691**	**231,0%**	**(74,7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	143	100,0%	143	,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	401	1,5%	1 479	5,4%	531	1,9%	25 222	91,3%	27 633	91,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11	2,8%	20	5,5%	4	1,1%	338	90,5%	373	1,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	5,0%	93	11,0%	46	5,5%	663	78,5%	844	2,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 124	100,0%	1 124	3,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(6)	(3,2%)	202	103,2%	195	,6%	-	-	-	-
Total By Income Source	**454**	**1,5%**	**1 592**	**5,3%**	**576**	**1,9%**	**27 691**	**91,4%**	**30 313**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	106	1,2%	211	2,4%	9	,1%	8 380	96,3%	8 706	28,7%	-	-	-	-
Commercial	9	,4%	106	4,8%	47	2,1%	2 044	92,7%	2 206	7,3%	-	-	-	-
Households	56	3,3%	132	7,7%	57	3,3%	1 461	85,6%	1 706	5,6%	-	-	-	-
Other	284	1,6%	1 143	6,5%	463	2,6%	15 806	89,3%	17 695	58,4%	-	-	-	-
Total By Customer Group	**454**	**1,5%**	**1 592**	**5,3%**	**576**	**1,9%**	**27 691**	**91,4%**	**30 313**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(74)	12,5%	(67)	11,3%	(87)	14,7%	(366)	61,6%	(594)	88,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(28)	34,0%	(54)	66,0%	(81)	12,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(74)**	**11,0%**	**(67)**	**9,9%**	**(115)**	**17,0%**	**(420)**	**62,1%**	**(675)**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**9 535 505**	**9 752 794**	**2 479 203**	**26,0%**	**2 243 502**	**23,5%**	**1 719 040**	**17,6%**	**6 441 745**	**66,1%**	**1 985 994**	**71,4%**	**(13,4%)**
Exchange Revenue													
Service charges - Electricity	4 702 555	4 796 728	1 083 502	23,0%	919 176	19,5%	698 028	14,6%	2 700 707	56,3%	817 473	61,1%	(14,6%)
Service charges - Water	1 161 224	1 161 224	274 511	23,6%	268 633	23,1%	199 900	17,2%	743 044	64,0%	254 690	81,7%	(21,5%)
Service charges - Waste Water Management	229 216	229 216	62 354	27,2%	66 569	29,0%	45 342	19,8%	174 264	76,0%	61 263	83,4%	(26,0%)
Service charges - Waste Management	166 268	166 268	42 618	25,6%	42 317	25,5%	28 480	17,1%	113 415	68,2%	44 532	75,4%	(36,0%)
Sale of Goods and Rendering of Services	23 403	23 403	4 068	17,4%	2 919	12,5%	2 137	9,1%	9 125	39,0%	3 065	27,2%	(30,3%)
Agency services	5 508	5 508	1 299	23,6%	1 103	20,0%	827	15,0%	3 229	58,6%	1 461	386,4%	(43,4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	256 057	348 663	112 706	44,0%	108 221	42,3%	79 142	22,7%	300 069	86,1%	105 290	117,7%	(24,8%)
Interest earned from Current and Non Current Assets	19 996	36 996	12 304	61,5%	14 450	72,3%	10 044	27,1%	36 799	99,5%	6 010	102,5%	67,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	44 672	44 672	7 047	15,8%	10 812	24,2%	2 207	4,9%	20 067	44,9%	9 504	21,8%	(76,8%)
Licences or permits	3 097	3 097	1 014	32,8%	1 184	38,2%	1 285	41,5%	3 483	112,5%	582	66,7%	120,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	102 112	102 112	11 163	10,9%	12 319	12,1%	6 873	6,7%	30 355	29,7%	14 616	24,5%	(53,0%)
Non-Exchange Revenue													
Property rates	1 721 665	1 721 665	434 237	25,2%	423 785	24,6%	296 653	17,2%	1 154 675	67,1%	382 841	77,3%	(22,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 213	12 213	2 213	18,1%	2 348	19,2%	8 659	70,9%	13 220	108,2%	8 934	133,1%	(3,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 017 129	1 030 638	387 087	38,1%	336 817	33,1%	314 805	30,5%	1 038 709	100,8%	247 731	91,4%	27,1%
Interest Receivables	66 114	66 114	33 751	51,0%	33 079	50,0%	24 427	36,9%	91 257	138,0%	32 982	151,3%	(25,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	4 277	4 277	9 328	218,1%	(229)	(5,4%)	229	5,4%	9 328	218,1%	(4 979)	-	(104,6%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**8 463 202**	**8 378 686**	**2 141 895**	**25,3%**	**2 221 263**	**26,2%**	**1 180 788**	**14,1%**	**5 543 946**	**66,2%**	**1 709 647**	**69,5%**	**(30,9%)**
Employee related costs	1 900 195	1 830 082	393 853	20,7%	460 297	24,2%	166 453	9,1%	1 020 604	55,8%	380 592	68,2%	(56,3%)
Remuneration of councillors	70 450	70 450	14 873	21,1%	14 662	20,8%	9 896	14,0%	39 431	56,0%	16 586	68,0%	(40,3%)
Bulk purchases - electricity	3 522 533	3 422 533	1 096 913	31,1%	864 232	24,5%	519 786	15,2%	2 480 932	72,5%	594 651	71,9%	(12,6%)
Inventory consumed	995 039	1 004 918	295 462	29,7%	399 918	40,2%	221 185	22,0%	916 565	91,2%	290 692	113,0%	(23,9%)
Debt impairment	420 000	420 000	-	-	-	-	4 332	1,0%	4 332	1,0%	6 736	1,1%	(35,7%)
Depreciation, Amortisation and Impairment	390 012	390 012	84 919	21,8%	85 451	21,9%	57 396	14,7%	227 766	58,4%	104 578	83,1%	(45,1%)
Interest,Dividends and Rent on Land	56 180	56 180	10 693	19,0%	10 693	19,0%	6 909	12,3%	28 295	50,4%	32 737	112,8%	(78,9%)
Contracted services	811 629	865 184	150 074	18,5%	288 064	35,5%	173 592	20,1%	611 730	70,7%	233 484	72,9%	(25,7%)
Transfers and subsidies	72 457	72 457	14 277	19,7%	14 150	19,5%	15 436	21,3%	43 862	60,5%	13 781	57,2%	12,0%
Irrecoverable debts written off	-	-	15 159	-	32 292	-	(28 070)	-	19 380	-	602	-	(4 761,5%)
Operational Cost and Other Cost	224 708	246 871	66 216	29,5%	51 613	23,0%	34 184	13,8%	152 013	61,6%	35 097	51,6%	(2,6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	(2)	-	(3)	-	(5)	-	197	-	(101,7%)
Other Losses	-	-	(543)	-	(108)	-	(308)	-	(959)	-	(86)	-	260,6%
Surplus/(Deficit)	**1 072 303**	**1 374 108**	**337 308**		**22 239**		**538 252**		**897 799**		**276 347**		
Transfers and subsidies - capital (monetary allocations)	379 300	475 342	53 750	14,2%	94 902	25,0%	40 120	8,4%	188 772	39,7%	21 660	37,4%	85,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**1 086 571**		**298 007**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**1 086 571**		**298 007**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**1 086 571**		**298 007**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**1 086 571**		**298 007**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**653 856**	**770 153**	**67 979**	**10,4%**	**150 102**	**23,0%**	**(17 531)**	**(2,3%)**	**200 549**	**26,0%**	**(115 248)**	**1,2%**	**(84,8%)**
National Government	376 127	352 921	44 836	11,9%	60 767	16,2%	(23 808)	(6,7%)	81 796	23,2%	(139 310)	(18,0%)	(82,9%)
Provincial Government	2 550	102 860	-	-	15 328	601,1%	14 367	14,0%	29 694	28,9%	20 532	41,0%	(30,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**378 677**	**455 781**	**44 836**	**11,8%**	**76 095**	**20,1%**	**(9 441)**	**(2,1%)**	**111 490**	**24,5%**	**(118 778)**	**(1,7%)**	**(92,1%)**
Borrowing	177 180	177 180	19 734	11,1%	26 686	15,1%	(9 192)	(5,2%)	37 228	21,0%	3 530	6,9%	(360,4%)
Internally generated funds	98 000	137 192	3 408	3,5%	47 321	48,3%	1 103	,8%	51 831	37,8%	-	3,4%	(100,0%)
Capital Expenditure Functional	**653 856**	**770 153**	**67 979**	**10,4%**	**168 542**	**25,8%**	**97 236**	**12,6%**	**333 756**	**43,3%**	**76 254**	**45,0%**	**27,5%**
Municipal governance and administration	**58 000**	**279 320**	**21 924**	**37,8%**	**37 003**	**63,8%**	**11 483**	**4,1%**	**70 409**	**25,2%**	**9 106**	**154,9%**	**26,1%**
Executive and Council	-	226 864	20 240	-	32 616	-	(3 045)	(1,3%)	49 811	22,0%	6 648	327,3%	(145,8%)
Finance and administration	58 000	52 456	1 684	2,9%	4 449	7,7%	14 466	27,6%	20 599	39,3%	2 458	102,1%	488,4%
Internal audit	-	-	-	-	(62)	-	62	-	-	-	(0)	-	(23 292,5%)
Community and Public Safety	**17 167**	**151 480**	**2 234**	**13,0%**	**15 682**	**91,4%**	**40 037**	**26,4%**	**57 953**	**38,3%**	**15 755**	**41,2%**	**154,1%**
Community and Social Services	17 167	37 428	2 276	13,3%	(3 034)	(17,7%)	12 271	32,8%	11 512	30,8%	(2 595)	(1,3%)	(572,8%)
Sport And Recreation	-	300	(41)	-	(24)	-	24	8,1%	(41)	(13,8%)	843	64,0%	(97,1%)
Public Safety	-	-	-	-	(80)	-	72	-	(8)	-	(2 136)	(91,7%)	(103,4%)
Housing	-	113 752	-	-	18 820	-	27 670	24,3%	46 490	40,9%	19 643	47,3%	40,9%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**160 584**	**142 544**	**19 024**	**11,8%**	**74 229**	**46,2%**	**26 333**	**18,5%**	**119 586**	**83,9%**	**53 876**	**81,6%**	**(51,1%)**
Planning and Development	30 000	23 912	5 180	17,3%	6 327	21,1%	(6 312)	(26,4%)	5 195	21,7%	3 128	36,1%	(301,8%)
Road Transport	130 584	118 632	13 843	10,6%	67 916	52,0%	32 632	27,5%	114 391	96,4%	50 702	92,9%	(35,6%)
Environmental Protection	-	-	-	-	(13)	-	13	-	-	-	47	-	(72,5%)
Trading Services	**418 105**	**196 309**	**24 797**	**5,9%**	**41 714**	**10,0%**	**18 914**	**9,6%**	**85 425**	**43,5%**	**(1 918)**	**22,8%**	**(1 085,9%)**
Energy sources	196 988	-	-	-	-	-	-	-	-	-	(17)	(,6%)	(100,0%)
Water Management	108 900	82 376	5 496	5,0%	12 298	11,3%	3 201	3,9%	20 995	25,5%	(1 314)	72,1%	(343,6%)
Waste Water Management	112 217	110 468	19 301	17,2%	29 199	26,0%	15 937	14,4%	64 436	58,3%	(207)	33,8%	(7 802,1%)
Waste Management	-	3 465	-	-	218	-	(224)	(6,5%)	(7)	(,2%)	(380)	96,3%	(40,9%)
Other	**-**	**500**	**-**	**-**	**(87)**	**-**	**469**	**93,8%**	**382**	**76,5%**	**(565)**	**(20,2%)**	**(183,0%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**8 333 003**	**8 618 615**	**(5 610)**	**(,1%)**	**143 758**	**1,7%**	**51 342**	**,6%**	**189 490**	**2,2%**	**99 413**	**(59,5%)**	**(48,4%)**
Property rates	1 532 282	1 807 748	(13 181)	(,9%)	8 605	,6%	65 952	3,6%	61 376	3,4%	(6 360)	2,8%	(1 137,0%)

Service charges	5 220 730	5 073 631	1 524	-	2 749	,1%	1 905	-	6 178	,1%	1 248	,2%	52,7%
Other revenue	194 260	194 260	(44 542)	(22,9%)	41 956	21,6%	82 567	42,5%	79 981	41,2%	24 490	113,0%	237,1%
Transfers and Subsidies - Operational	989 608	1 030 638	(4 342)	(,4%)	(26 117)	(2,6%)	(70 615)	(6,9%)	(101 074)	(9,8%)	16 834	5,4%	(519,5%)
Transfers and Subsidies - Capital	376 127	475 342	54 932	14,6%	116 564	31,0%	(28 467)	(6,0%)	143 029	30,1%	63 202	28,1%	(145,0%)
Interest	19 996	36 996	-	-	-	-	-	-	-	-	-	(32 107,2%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 447 306)**	**(7 532 903)**	**55 744**	**(,7%)**	**(45 107)**	**,6%**	**(42 511)**	**,6%**	**(31 875)**	**,4%**	**55 339**	**(1,2%)**	**(176,8%)**
Suppliers and employees	(7 318 669)	(7 404 266)	55 744	(,8%)	(45 107)	,6%	(42 511)	,6%	(31 875)	,4%	55 339	(1,2%)	(176,8%)
Finance charges	(56 180)	(56 180)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(72 457)	(72 457)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**885 697**	**1 085 712**	**50 134**	**5,7%**	**98 651**	**11,1%**	**8 831**	**,8%**	**157 616**	**14,5%**	**154 752**	**(421,2%)**	**(94,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**10 372**	**(221)**	**-**	**7 815**	**-**	**6 126**	**59,1%**	**13 720**	**132,3%**	**(1 115)**	**-**	**(649,5%)**
Proceeds on disposal of PPE	-	10 372	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(221)	-	7 815	-	6 126	-	13 720	-	(1 115)	-	(649,5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(653 856)**	**(780 198)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(653 856)	(780 198)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(653 856)**	**(769 826)**	**(221)**	**-**	**7 815**	**(1,2%)**	**6 126**	**(,8%)**	**13 720**	**(1,8%)**	**(1 115)**	**(,1%)**	**(649,5%)**
Cash Flow from Financing Activities													
Receipts	**177 180**	**177 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	177 180	177 180	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(90 000)**	**(90 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(90 000)	(90 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**87 180**	**87 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**319 020**	**403 065**	**49 913**	**15,6%**	**106 466**	**33,4%**	**14 956**	**3,7%**	**171 336**	**42,5%**	**153 637**	**(922,9%)**	**(90,3%)**
Cash/cash equivalents at the year begin:	366 387	366 387	-	-	49 913	13,6%	156 379	42,7%	-	-	(5 107 437)	-	(103,1%)
Cash/cash equivalents at the year end:	**685 407**	**769 452**	**49 913**	**7,3%**	**156 379**	**22,8%**	**171 336**	**22,3%**	**171 336**	**22,3%**	**(4 953 799)**	**(479,7%)**	**(103,5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	157 221	4,2%	102 699	2,8%	6 163	,2%	3 461 288	92,9%	3 727 371	38,3%	-	-	21 334 752	572,4%
Trade and Other Receivables from Exchange Transactions - Electricity	383 656	39,9%	39 095	4,1%	(9 865)	(1,0%)	547 743	57,0%	960 628	9,9%	-	-	2 138 171	222,6%
Receivables from Non-exchange Transactions - Property Rates	159 407	9,9%	62 416	3,9%	5 679	,4%	1 381 994	85,9%	1 609 496	16,5%	-	-	7 586 725	471,4%
Receivables from Exchange Transactions - Waste Water Management	33 667	6,1%	15 637	2,8%	1 192	,2%	498 385	90,8%	548 882	5,6%	-	-	3 022 027	550,6%
Receivables from Exchange Transactions - Waste Management	19 283	6,4%	8 942	3,0%	920	,3%	271 620	90,3%	300 765	3,1%	-	-	1 617 870	537,9%
Receivables from Exchange Transactions - Property Rental Debtors	3 360	4,5%	1 158	1,6%	1 013	1,4%	69 027	92,6%	74 558	,8%	-	-	463 550	621,7%
Interest on Arrear Debtor Accounts	101 353	4,3%	100 426	4,3%	-	-	2 143 012	91,4%	2 344 791	24,1%	-	-	10 185 588	434,4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 532	,9%	258	,2%	263	,2%	162 189	98,8%	164 241	1,7%	-	-	1 435 410	874,0%
Total By Income Source	**859 479**	**8,8%**	**330 631**	**3,4%**	**5 364**	**,1%**	**8 535 257**	**87,7%**	**9 730 732**	**100,0%**	**-**	**-**	**47 784 092**	**491,1%**
Debtors Age Analysis By Customer Group														
Organs of State	88 035	29,9%	29 007	9,9%	(8 973)	(3,0%)	186 384	63,3%	294 453	3,0%	-	-	758 017	257,4%
Commercial	385 810	23,4%	63 469	3,9%	1 219	,1%	1 195 831	72,6%	1 646 330	16,9%	-	-	5 822 023	353,6%
Households	385 633	5,0%	238 155	3,1%	13 118	,2%	7 153 042	91,8%	7 789 949	80,1%	-	-	41 204 053	528,9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**859 479**	**8,8%**	**330 631**	**3,4%**	**5 364**	**,1%**	**8 535 257**	**87,7%**	**9 730 732**	**100,0%**	**-**	**-**	**47 784 092**	**491,1%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	636 914	38,2%	227 952	13,7%	273 977	16,4%	530 291	31,8%	1 669 134	52,3%
Bulk Water	259 167	18,0%	53 873	3,7%	(43 528)	(3,0%)	1 172 425	81,3%	1 441 937	45,2%
PAYE deductions	209	77,8%	8	2,8%	8	2,8%	44	16,5%	269	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	65 985	81,9%	5 982	7,4%	-	-	8 580	10,7%	80 546	2,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**962 274**	**30,1%**	**287 815**	**9,0%**	**230 457**	**7,2%**	**1 711 340**	**53,6%**	**3 191 886**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**159 096**	**158 632**	**56 047**	**35,2%**	**44 316**	**27,9%**	**38 902**	**24,5%**	**139 266**	**87,8%**	**34 267**	**91,0%**	**13,5%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	690	172	25,1%	172	25,1%	172	25,0%	517	74,9%	168	65,4%	2,5%
Sale of Goods and Rendering of Services	723	843	69	9,5%	280	38,7%	172	20,4%	520	61,7%	48	88,8%	257,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 290	3 540	525	12,2%	282	6,6%	105	3,0%	912	25,8%	164	32,0%	(35,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	185	173	29	15,4%	51	27,7%	40	23,2%	120	69,6%	47	73,1%	(15,1%)
Licences or permits	8 669	6 954	1 187	13,7%	1 320	15,2%	2 518	36,2%	5 024	72,3%	1 883	73,1%	33,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	888	608	79	8,9%	51	5,8%	35	5,7%	165	27,1%	36	86,0%	(3,8%)
Non-Exchange Revenue													
Property rates	32 674	33 865	8 443	25,8%	8 490	26,0%	8 496	25,1%	25 428	75,1%	7 889	74,2%	7,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	1	38,6%	0	10,4%	8	352,7%	9	401,6%	0	44,8%	2 250,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 979	111 956	45 544	41,0%	33 669	30,3%	27 356	24,4%	106 569	95,2%	24 032	99,5%	13,8%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**163 842**	**161 683**	**37 527**	**22,9%**	**48 579**	**29,7%**	**42 606**	**26,4%**	**128 712**	**79,6%**	**35 451**	**75,0%**	**20,2%**
Employee related costs	62 296	62 296	15 184	24,4%	21 359	34,3%	16 648	26,7%	53 191	85,4%	14 124	73,6%	17,9%
Remuneration of councillors	7 958	7 958	1 653	20,8%	1 870	23,5%	1 692	21,3%	5 214	65,5%	1 890	67,3%	(10,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 136	3 416	1 032	25,0%	970	23,5%	2 219	65,0%	4 221	123,6%	2 703	91,2%	(17,9%)
Debt impairment	4 700	5 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	16 522	14 400	2 525	15,3%	1 068	6,5%	5 632	39,1%	9 225	64,1%	3 295	75,9%	70,9%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 460	37 558	11 296	31,0%	13 012	35,7%	9 372	25,0%	33 681	89,7%	6 053	82,4%	54,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	890	-	(100,0%)
Operational Cost and Other Cost	31 771	30 357	5 837	18,4%	10 300	32,4%	7 043	23,2%	23 179	76,4%	6 496	72,0%	8,4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 745)**	**(3 052)**	**18 520**		**(4 263)**		**(3 704)**		**10 553**		**(1 184)**		
Transfers and subsidies - capital (monetary allocations)	18 934	18 934	4 183	22,1%	11 556	61,0%	3 053	16,1%	18 792	99,3%	4 100	67,3%	(25,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	199	-	199	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**14 189**	**15 882**	**22 703**		**7 293**		**(451)**		**29 545**		**2 916**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**14 189**	**15 882**	**22 703**		**7 293**		**(451)**		**29 545**		**2 916**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 189**	**15 882**	**22 703**		**7 293**		**(451)**		**29 545**		**2 916**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 189**	**15 882**	**22 703**		**7 293**		**(451)**		**29 545**		**2 916**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**24 034**	**24 697**	**7 185**	**29,9%**	**11 918**	**49,6%**	**5 212**	**21,1%**	**24 315**	**98,5%**	**7 324**	**69,8%**	**(28,8%)**
National Government	18 934	18 176	6 092	32,2%	11 717	61,9%	3 693	20,3%	21 502	118,3%	3 702	59,3%	(,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 934**	**18 176**	**6 092**	**32,2%**	**11 717**	**61,9%**	**3 693**	**20,3%**	**21 502**	**118,3%**	**3 702**	**59,3%**	**(,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 100	6 521	1 093	21,4%	200	3,9%	1 519	23,3%	2 813	43,1%	3 622	93,5%	(58,1%)
Capital Expenditure Functional	**24 034**	**24 697**	**7 185**	**29,9%**	**11 918**	**49,6%**	**5 212**	**21,1%**	**24 315**	**98,5%**	**7 324**	**69,8%**	**(28,8%)**
Municipal governance and administration	**2 100**	**2 355**	**387**	**18,4%**	**138**	**6,6%**	**92**	**3,9%**	**617**	**26,2%**	**2 219**	**153,8%**	**(95,9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	2 355	387	18,4%	138	6,6%	92	3,9%	617	26,2%	2 219	153,8%	(95,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 531**	**18 378**	**5 408**	**43,2%**	**10 514**	**83,9%**	**2 618**	**14,2%**	**18 540**	**100,9%**	**3 464**	**52,6%**	**(24,4%)**
Community and Social Services	9 857	7 246	4 424	44,9%	2 224	22,6%	2 066	28,5%	8 715	120,3%	3 437	52,4%	(39,9%)
Sport And Recreation	2 674	11 132	983	36,8%	8 228	307,7%	530	4,8%	9 742	87,5%	-	-	(100,0%)
Public Safety	-	-	-	-	62	-	22	-	84	-	27	75,5%	(18,7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 403**	**3 964**	**1 391**	**14,8%**	**1 265**	**13,5%**	**2 502**	**63,1%**	**5 158**	**130,1%**	**1 641**	**84,4%**	**52,5%**
Planning and Development	828	70	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 575	3 894	1 391	16,2%	1 265	14,8%	2 502	64,3%	5 158	132,5%	1 641	84,4%	52,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**176 518**	**176 101**	**178 306**	**101,0%**	**151 557**	**85,9%**	**113 720**	**64,6%**	**443 583**	**251,9%**	**103 833**	**208,8%**	**9,5%**
Property rates	31 040	32 172	13 445	43,3%	16 473	53,1%	14 728	45,8%	44 646	138,8%	13 564	96,3%	8,6%

Service charges	651	754	343	52,7%	337	51,8%	349	46,3%	1 030	136,5%	430	122,2%	(18,8%)
Other revenue	10 624	8 745	1 217	11,5%	1 372	12,9%	2 563	29,3%	5 151	58,9%	1 931	60,7%	32,8%
Transfers and Subsidies - Operational	110 979	111 956	160 919	145,0%	123 678	111,4%	77 183	68,9%	361 781	323,1%	76 803	254,3%	,5%
Transfers and Subsidies - Capital	18 934	18 934	1 841	9,7%	9 400	49,6%	18 468	97,5%	29 709	156,9%	10 896	200,0%	69,5%
Interest	4 290	3 540	540	12,6%	297	6,9%	429	12,1%	1 266	35,8%	210	-	103,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(149 254)**	**(151 832)**	**(12)**	**-**	**(14)**	**-**	**(18)**	**-**	**(45)**	**-**	**(71)**	**,1%**	**(74,4%)**
Suppliers and employees	(149 254)	(151 832)	(12)	-	(14)	-	(18)	-	(45)	-	(71)	,1%	(74,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**27 264**	**24 270**	**178 293**	**654,0%**	**151 543**	**555,8%**	**113 702**	**468,5%**	**443 539**	**1 827,5%**	**103 763**	**7 838,7%**	**9,6%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(27 639)**	**(26 966)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(27 639)	(26 966)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(27 639)**	**(26 966)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(375)**	**(2 696)**	**178 293**	**(47 524,1%)**	**151 543**	**(40 394,0%)**	**113 702**	**(4 217,5%)**	**443 539**	**(16 452,1%)**	**103 763**	**(1 340,8%)**	**9,6%**
Cash/cash equivalents at the year begin:	16 937	17 671	(19 277)	(113,8%)	195 895	1 156,6%	347 507	1 966,6%	(19 277)	(109,1%)	239 278	(,5%)	45,2%
Cash/cash equivalents at the year end:	**16 562**	**14 975**	**195 850**	**1 182,5%**	**347 597**	**2 098,8%**	**461 167**	**3 079,7%**	**461 167**	**3 079,7%**	**343 081**	**3 066,3%**	**34,4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 658	6,8%	2 850	7,3%	1 005	2,6%	32 655	83,4%	39 168	83,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	57	7,6%	44	5,9%	15	2,1%	633	84,5%	749	1,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 296	100,0%	7 296	15,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Total By Income Source	**2 715**	**5,7%**	**2 894**	**6,1%**	**1 021**	**2,2%**	**40 585**	**86,0%**	**47 215**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	143	8,5%	239	14,3%	111	6,6%	1 185	70,6%	1 680	3,6%	-	-	-	-
Commercial	1 374	7,5%	829	4,5%	285	1,5%	15 942	86,5%	18 429	39,0%	-	-	-	-
Households	360	5,2%	455	6,5%	153	2,2%	5 981	86,1%	6 948	14,7%	-	-	-	-
Other	838	4,2%	1 371	6,8%	472	2,3%	17 477	86,7%	20 158	42,7%	-	-	-	-
Total By Customer Group	**2 715**	**5,7%**	**2 894**	**6,1%**	**1 021**	**2,2%**	**40 585**	**86,0%**	**47 215**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 635	64,2%	(741)	(29,1%)	(1 727)	(67,8%)	3 381	132,7%	2 548	93,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(843)	(469,3%)	(731)	(406,7%)	(109)	(60,4%)	1 863	1 036,4%	180	6,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**792**	**29,0%**	**(1 472)**	**(54,0%)**	**(1 836)**	**(67,3%)**	**5 243**	**192,2%**	**2 727**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**153 507**	**154 417**	**63 085**	**41,1%**	**44 596**	**29,1%**	**36 561**	**23,7%**	**144 242**	**93,4%**	**34 228**	**94,1%**	**6,8%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 126	957	240	21,3%	241	21,4%	236	24,7%	717	74,9%	270	74,9%	(12,4%)
Sale of Goods and Rendering of Services	524	405	109	20,9%	74	14,1%	75	18,5%	258	63,8%	193	75,5%	(61,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	25	0	-	-	-	-	-	-	-	-	-	58,3%	-
Interest earned from Receivables	508	536	133	26,2%	137	26,9%	138	25,7%	408	76,0%	129	74,4%	6,8%
Interest earned from Current and Non Current Assets	3 673	3 390	827	22,5%	557	15,2%	570	16,8%	1 954	57,6%	738	63,6%	(22,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 054	1 542	345	32,7%	344	32,6%	349	22,6%	1 038	67,3%	864	132,3%	(59,6%)
Licences or permits	39	39	7	19,1%	6	14,9%	12	31,0%	25	65,0%	6	65,0%	97,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 265	1 105	183	14,5%	152	12,0%	156	14,2%	492	44,5%	195	45,7%	(20,0%)
Non-Exchange Revenue													
Property rates	31 092	31 092	15 851	51,0%	6 022	19,4%	5 520	17,8%	27 393	88,1%	4 211	94,5%	31,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32	10	-	-	6	18,9%	-	-	6	58,3%	(216)	22,2%	(100,0%)
Licences or permits	2 850	3 624	833	29,2%	817	28,7%	1 126	31,1%	2 776	76,6%	779	72,5%	44,5%
Transfer and subsidies - Operational	108 576	108 947	43 818	40,4%	35 433	32,6%	27 577	25,3%	106 828	98,1%	26 290	96,6%	4,9%
Interest Receivables	2 744	2 769	739	26,9%	806	29,4%	801	28,9%	2 346	84,7%	768	73,6%	4,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**176 951**	**186 170**	**44 815**	**25,3%**	**48 188**	**27,2%**	**42 040**	**22,6%**	**135 042**	**72,5%**	**38 953**	**68,7%**	**7,9%**
Employee related costs	78 361	79 847	19 318	24,7%	23 796	30,4%	19 349	24,2%	62 463	78,2%	18 462	73,8%	4,8%
Remuneration of councillors	7 590	7 590	1 619	21,3%	1 925	25,4%	1 866	24,6%	5 410	71,3%	1 532	72,6%	21,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 475	3 667	1 139	25,4%	598	13,4%	511	13,9%	2 249	61,3%	1 070	60,7%	(52,2%)
Debt impairment	4 468	4 468	1 061	23,7%	1 061	23,7%	-	-	2 122	47,5%	107	50,3%	(100,0%)
Depreciation, Amortisation and Impairment	21 358	21 358	4 017	18,8%	4 547	21,3%	5 667	26,5%	14 231	66,6%	4 240	62,6%	33,6%
Interest,Dividends and Rent on Land	1 159	3 078	33	2,9%	225	19,4%	611	19,8%	869	28,2%	2	1,0%	25 817,3%
Contracted services	37 480	43 349	11 378	30,4%	9 718	25,9%	9 221	21,3%	30 317	69,9%	8 457	61,4%	9,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	170	39	-	56	-	4	2,6%	99	58,3%	-	-	(100,0%)
Operational Cost and Other Cost	22 060	22 642	6 211	28,2%	6 261	28,4%	4 810	21,2%	17 282	76,3%	5 082	76,7%	(5,4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 444)**	**(31 753)**	**18 270**		**(3 592)**		**(5 479)**		**9 199**		**(4 725)**		
Transfers and subsidies - capital (monetary allocations)	22 210	22 210	6 083	27,4%	2 557	11,5%	5 435	24,5%	14 075	63,4%	3 000	72,4%	81,2%
Transfers and subsidies - capital (in-kind)	-	33 434	-	-	32 601	-	-	-	32 601	97,5%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 234)**	**23 891**	**24 353**		**31 566**		**(44)**		**55 875**		**(1 725)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(1 234)**	**23 891**	**24 353**		**31 566**		**(44)**		**55 875**		**(1 725)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 234)**	**23 891**	**24 353**		**31 566**		**(44)**		**55 875**		**(1 725)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 234)**	**23 891**	**24 353**		**31 566**		**(44)**		**55 875**		**(1 725)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**23 780**	**37 935**	**6 516**	**27,4%**	**17 330**	**72,9%**	**5 143**	**13,6%**	**28 989**	**76,4%**	**2 333**	**61,6%**	**120,5%**
National Government	20 819	19 416	6 083	29,2%	1 513	7,3%	4 536	23,4%	12 133	62,5%	1 880	63,6%	141,3%
Provincial Government	-	158	-	-	-	-	158	100,0%	158	100,0%	453	49,5%	(65,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 819**	**19 574**	**6 083**	**29,2%**	**1 513**	**7,3%**	**4 695**	**24,0%**	**12 291**	**62,8%**	**2 333**	**61,5%**	**101,2%**
Borrowing	-	16 419	-	-	14 767	-	-	-	14 767	89,9%	-	-	-
Internally generated funds	2 961	1 942	433	14,6%	1 051	35,5%	449	23,1%	1 932	99,5%	-	66,4%	(100,0%)
Capital Expenditure Functional	**23 780**	**37 935**	**8 167**	**34,3%**	**17 330**	**72,9%**	**5 144**	**13,6%**	**30 642**	**80,8%**	**3 510**	**36,1%**	**46,6%**
Municipal governance and administration	**1 800**	**9 550**	**1 514**	**84,1%**	**7 780**	**432,2%**	**256**	**2,7%**	**9 550**	**100,0%**	**1 141**	**6,6%**	**(77,5%)**
Executive and Council	80	5 293	283	354,0%	5 009	6 261,3%	-	-	5 293	100,0%	45	35,4%	(100,0%)
Finance and administration	1 720	4 258	1 231	71,6%	2 771	161,1%	256	6,0%	4 258	100,0%	1 096	5,8%	(76,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**690**	**4 156**	**104**	**15,0%**	**3 694**	**535,3%**	**352**	**8,5%**	**4 149**	**99,8%**	**19**	**48,5%**	**1 751,2%**
Community and Social Services	690	3 475	104	15,0%	3 013	436,6%	352	10,1%	3 468	99,8%	19	18,4%	1 751,2%
Sport And Recreation	-	681	-	-	681	-	-	-	681	100,0%	-	69,3%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 290**	**23 544**	**6 550**	**30,8%**	**5 172**	**24,3%**	**4 536**	**19,3%**	**16 259**	**69,1%**	**2 350**	**61,9%**	**93,0%**
Planning and Development	131	370	283	216,2%	87	66,3%	-	-	370	100,0%	449	50,5%	(100,0%)
Road Transport	21 159	23 174	6 267	29,6%	5 086	24,0%	4 536	19,6%	15 889	68,6%	1 901	63,9%	138,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**684**	**-**	**-**	**684**	**-**	**-**	**-**	**684**	**100,0%**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	684	-	-	684	-	-	-	684	100,0%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**173 566**	**174 373**	**71 046**	**40,9%**	**50 587**	**29,1%**	**42 783**	**24,5%**	**164 415**	**94,3%**	**19 446**	**129,9%**	**120,0%**
Property rates	27 894	27 894	6 043	21,7%	5 797	20,8%	5 633	20,2%	17 474	62,6%	6 441	71,6%	(12,5%)

Service charges	1 472	1 472	217	14,7%	167	11,3%	194	13,2%	577	39,2%	215	68,2%	(10,0%)
Other revenue	5 403	6 250	3 831	70,9%	4 977	92,1%	4 849	77,6%	13 657	218,5%	619	439,1%	683,1%
Transfers and Subsidies - Operational	111 380	111 579	48 604	43,6%	33 917	30,5%	25 333	22,7%	107 854	96,7%	7 291	106,9%	247,5%
Transfers and Subsidies - Capital	20 819	20 819	11 000	52,8%	5 000	24,0%	5 915	28,4%	21 915	105,3%	4 065	167,7%	45,5%
Interest	6 598	6 359	1 351	20,5%	729	11,1%	858	13,5%	2 939	46,2%	815	28,8%	5,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(145 697)**	**(152 455)**	**(19 861)**	**13,6%**	**(18 021)**	**12,4%**	**(17 606)**	**11,5%**	**(55 488)**	**36,4%**	**(17 418)**	**32,9%**	**1,1%**
Suppliers and employees	(145 697)	(152 455)	(19 861)	13,6%	(18 021)	12,4%	(17 606)	11,5%	(55 488)	36,4%	(17 418)	33,2%	1,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**27 869**	**21 918**	**51 184**	**183,7%**	**32 566**	**116,9%**	**25 177**	**114,9%**	**108 927**	**497,0%**	**2 027**	**558,7%**	**1 141,8%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(23 780)**	**(22 886)**	**(7 007)**	**29,5%**	**(1 974)**	**8,3%**	**(6 190)**	**27,0%**	**(15 171)**	**66,3%**	**(3 135)**	**63,2%**	**97,4%**
Capital assets	(23 780)	(22 886)	(7 007)	29,5%	(1 974)	8,3%	(6 190)	27,0%	(15 171)	66,3%	(3 135)	63,2%	97,4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(23 780)**	**(22 886)**	**(7 007)**	**29,5%**	**(1 974)**	**8,3%**	**(6 190)**	**27,0%**	**(15 171)**	**66,3%**	**(3 135)**	**63,2%**	**97,4%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 088**	**(968)**	**44 177**	**1 080,6%**	**30 592**	**748,3%**	**18 987**	**(1 962,0%)**	**93 756**	**(9 688,3%)**	**(1 108)**	**2 169,2%**	**(1 813,8%)**
Cash/cash equivalents at the year begin:	12 417	20 630	20 636	166,2%	64 807	521,9%	95 399	462,4%	20 636	100,0%	179 192	100,0%	(46,8%)
Cash/cash equivalents at the year end:	**16 505**	**19 662**	**64 807**	**392,6%**	**95 399**	**578,0%**	**114 386**	**581,8%**	**114 386**	**581,8%**	**214 843**	**1 099,9%**	**(46,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 055	4,5%	1 337	3,0%	1 210	2,7%	40 722	89,8%	45 324	69,1%	(94)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	127	4,1%	69	2,2%	65	2,1%	2 851	91,6%	3 112	4,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	325	1,9%	319	1,9%	309	1,8%	16 128	94,4%	17 081	26,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	7,6%	-	-	-	-	32	92,4%	35	,1%	(5)	(15,7%)	-	-
Total By Income Source	**2 509**	**3,8%**	**1 726**	**2,6%**	**1 583**	**2,4%**	**59 734**	**91,1%**	**65 552**	**100,0%**	**(99)**	**(,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	894	4,2%	655	3,1%	620	2,9%	19 031	89,8%	21 200	32,3%	(26)	(,1%)	-	-
Commercial	332	26,5%	129	10,3%	70	5,6%	721	57,6%	1 252	1,9%	(0)	-	-	-
Households	1 284	3,0%	942	2,2%	892	2,1%	39 982	92,8%	43 100	65,7%	(74)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 509**	**3,8%**	**1 726**	**2,6%**	**1 583**	**2,4%**	**59 734**	**91,1%**	**65 552**	**100,0%**	**(99)**	**(,2%)**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 570 495**	**1 682 148**	**523 729**	**33,3%**	**451 067**	**28,7%**	**361 028**	**21,5%**	**1 335 824**	**79,4%**	**357 255**	**86,7%**	**1,1%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	544 182	652 549	127 119	23,4%	125 863	23,1%	123 055	18,9%	376 037	57,6%	109 601	70,4%	12,3%
Service charges - Waste Water Management	68 992	74 992	18 271	26,5%	15 193	22,0%	11 944	15,9%	45 407	60,5%	15 886	75,3%	(24,8%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	562	454	-	5	-	11	1,9%	470	83,5%	(50)	100,0%	(121,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	94 616	109 916	22 832	24,1%	23 794	25,1%	22 980	20,9%	69 606	63,3%	25 615	85,0%	(10,3%)
Interest earned from Current and Non Current Assets	22 234	24 645	8 494	38,2%	7 031	31,6%	6 525	26,5%	22 050	89,5%	6 954	74,1%	(6,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	108	32	-	19	-	25	23,5%	76	70,2%	123	72,2%	(79,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 274	522	0	-	3 495	153,7%	(2 831)	(542,4%)	663	127,1%	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	463 528	444 186	346 527	74,8%	275 669	59,5%	199 320	44,9%	821 515	184,9%	199 127	177,7%	,1%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	374 669	374 669	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 548 982**	**1 464 163**	**304 397**	**19,7%**	**617 499**	**39,9%**	**289 114**	**19,7%**	**1 211 010**	**82,7%**	**472 349**	**84,6%**	**(38,8%)**
Employee related costs	379 999	372 723	89 140	23,5%	90 115	23,7%	92 629	24,9%	271 884	72,9%	87 876	74,3%	5,4%
Remuneration of councillors	16 556	17 206	3 948	23,8%	3 942	23,8%	4 353	25,3%	12 243	71,2%	3 972	75,7%	9,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	322 030	281 870	62 945	19,5%	75 664	23,5%	55 556	19,7%	194 166	68,9%	29 166	51,0%	90,5%
Debt impairment	248 667	186 670			294 277	118,3%	-	-	294 277	157,6%	-	84,7%	-
Depreciation, Amortisation and Impairment	69 861	69 599	18 036	25,8%	18 308	26,2%	18 140	26,1%	54 484	78,3%	15 353	75,2%	18,2%
Interest,Dividends and Rent on Land	14 140	14 141	3 543	25,1%	3 461	24,5%	3 231	22,8%	10 235	72,4%	3 681	72,6%	(12,2%)
Contracted services	281 510	280 392	49 853	17,7%	72 033	25,6%	70 003	25,0%	191 889	68,4%	63 329	70,9%	10,5%
Transfers and subsidies	-	13 200	12 700	-	-	-	-	-	12 700	96,2%	210	4 630,7%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	520	-	(100,0%)
Operational Cost and Other Cost	94 749	106 892	21 362	22,5%	30 543	32,2%	21 538	20,1%	73 443	68,7%	19 583	62,7%	10,0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	121 470	121 470	42 869	35,3%	29 156	24,0%	23 664	19,5%	95 690	78,8%	248 658	210,4%	(90,5%)
Surplus/(Deficit)	**21 512**	**217 985**	**219 332**		**(166 432)**		**71 914**		**124 814**		**(115 094)**		
Transfers and subsidies - capital (monetary allocations)	200 693	206 920	35 669	17,8%	86 760	43,2%	36 176	17,5%	158 604	76,7%	27 857	72,0%	29,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**222 206**	**424 905**	**255 001**		**(79 672)**		**108 090**		**283 419**		**(87 237)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**222 206**	**424 905**	**255 001**		**(79 672)**		**108 090**		**283 419**		**(87 237)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**222 206**	**424 905**	**255 001**		**(79 672)**		**108 090**		**283 419**		**(87 237)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**222 206**	**424 905**	**255 001**		**(79 672)**		**108 090**		**283 419**		**(87 237)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**180 629**	**182 209**	**31 017**	**17,2%**	**77 252**	**42,8%**	**31 480**	**17,3%**	**139 749**	**76,7%**	**21 011**	**65,9%**	**49,8%**
National Government	174 516	177 292	31 017	17,8%	75 540	43,3%	31 385	17,7%	137 941	77,8%	16 164	63,7%	94,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	2 680	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**174 516**	**177 292**	**31 017**	**17,8%**	**75 540**	**43,3%**	**31 385**	**17,7%**	**137 941**	**77,8%**	**18 844**	**65,8%**	**66,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 113	4 917	-	-	1 713	28,0%	95	1,9%	1 807	36,8%	2 166	67,4%	(95,6%)
Capital Expenditure Functional	**180 629**	**182 209**	**31 017**	**17,2%**	**77 353**	**42,8%**	**31 480**	**17,3%**	**139 850**	**76,8%**	**21 011**	**65,9%**	**49,8%**
Municipal governance and administration	**1 723**	**923**	**-**	**-**	**1 814**	**105,3%**	**95**	**10,3%**	**1 908**	**206,7%**	**2 166**	**121,8%**	**(95,6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 723	923	-	-	1 814	105,3%	95	10,3%	1 908	206,7%	2 166	121,8%	(95,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**795**	**-**	**795**	**-**	**-**	**9,2%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	5,7%	-
Sport And Recreation	-	-	-	-	-	-	795	-	795	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**2 622**	**-**	**2 622**	**-**	**-**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	2 622	-	2 622	-	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**178 906**	**181 286**	**31 017**	**17,3%**	**75 540**	**42,2%**	**27 968**	**15,4%**	**134 524**	**74,2%**	**18 844**	**64,6%**	**48,4%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	178 406	181 286	31 017	17,4%	75 540	42,3%	27 968	15,4%	134 524	74,2%	18 844	64,6%	48,4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	500	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 451 067**	**1 511 577**	**580 024**	**40,0%**	**746 650**	**51,5%**	**452 589**	**29,9%**	**1 779 263**	**117,7%**	**1 373 039**	**324,6%**	**(67,0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	344 509	415 375	7 774	2,3%	5 290	1,5%	5 562	1,3%	18 626	4,5%	9 631	6,8%	(42,2%)
Other revenue	389 984	375 752	(930)	(,2%)	(861)	(,2%)	(5 588)	(1,5%)	(7 379)	(2,0%)	412 486	188,3%	(101,4%)
Transfers and Subsidies - Operational	450 828	444 416	555 437	123,2%	388 891	86,3%	297 047	66,8%	1 241 375	279,3%	406 762	455,7%	(27,0%)
Transfers and Subsidies - Capital	200 693	206 920	(100 173)	(49,9%)	261 844	130,5%	75 979	36,7%	237 650	114,9%	197 158	498,4%	(61,5%)
Interest	65 053	69 114	117 917	181,3%	91 486	140,6%	79 589	115,2%	288 992	418,1%	347 002	1 086,2%	(77,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 060 718)**	**(1 076 715)**	**(22 133)**	**2,1%**	**(155 281)**	**14,6%**	**(151 860)**	**14,1%**	**(329 274)**	**30,6%**	**(134 095)**	**47,0%**	**13,2%**
Suppliers and employees	(1 046 577)	(1 062 574)	(14 332)	1,4%	(155 281)	14,8%	(144 425)	13,6%	(314 038)	29,6%	(126 294)	46,3%	14,4%
Finance charges	(14 140)	(14 141)	(7 801)	55,2%	-	-	(7 435)	52,6%	(15 236)	107,7%	(7 801)	100,0%	(4,7%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**390 349**	**434 862**	**557 891**	**142,9%**	**591 369**	**151,5%**	**300 730**	**69,2%**	**1 449 989**	**333,4%**	**1 238 944**	**3 384,6%**	**(75,7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(207 723)**	**(209 418)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**,6%**	**-**
Capital assets	(207 723)	(209 418)	-	-	-	-	-	-	-	-	-	,6%	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(207 723)**	**(209 418)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**,6%**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**76**	**-**	**99**	**-**	**(17)**	**-**	**158**	**-**	**47**	**-**	**(135,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	76	-	99	-	(17)	-	158	-	47	-	(135,9%)
Payments	**(16 941)**	**-**	**(7 739)**	**45,7%**	**-**	**-**	**(8 112)**	**-**	**(15 851)**	**-**	**(7 739)**	**100,0%**	**4,8%**
Repayment of borrowing	(16 941)	-	(7 739)	45,7%	-	-	(8 112)	-	(15 851)	-	(7 739)	100,0%	4,8%
Net Cash from/(used) Financing Activities	**(16 941)**	**-**	**(7 664)**	**45,2%**	**99**	**(,6%)**	**(8 128)**	**-**	**(15 693)**	**-**	**(7 692)**	**99,2%**	**5,7%**
Net Increase/(Decrease) in cash held	**165 685**	**225 444**	**550 227**	**332,1%**	**591 467**	**357,0%**	**292 601**	**129,8%**	**1 434 296**	**636,2%**	**1 231 252**	**(6 012,1%)**	**(76,2%)**
Cash/cash equivalents at the year begin:	144 123	213 193	211 971	147,1%	1 461 458	1 014,0%	2 058 509	965,6%	211 971	99,4%	2 626 141	(4,6%)	(21,6%)
Cash/cash equivalents at the year end:	**309 808**	**438 637**	**1 461 461**	**471,7%**	**2 058 559**	**664,5%**	**2 351 101**	**536,0%**	**2 351 101**	**536,0%**	**3 857 406**	**2 351,1%**	**(39,0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	48 433	4,4%	63 675	5,8%	28 128	2,6%	960 858	87,3%	1 101 094	68,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 147	4,9%	9 328	6,4%	4 189	2,9%	125 282	85,8%	145 947	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(55)	100,0%	(55)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	105	100,0%	105	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 102	2,7%	18 808	5,1%	9 367	2,5%	331 485	89,6%	369 762	22,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 272	106,9%	(501)	(16,4%)	(256)	(8,4%)	547	17,9%	3 061	,2%	-	-	-	-
Total By Income Source	**68 953**	**4,3%**	**91 311**	**5,6%**	**41 428**	**2,6%**	**1 418 223**	**87,5%**	**1 619 915**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 557	10,0%	3 881	7,0%	1 449	2,6%	44 772	80,4%	55 659	3,4%	-	-	-	-
Commercial	6 092	28,5%	2 238	10,5%	364	1,7%	12 692	59,3%	21 387	1,3%	-	-	-	-
Households	43 732	3,3%	67 146	5,1%	31 408	2,4%	1 169 509	89,2%	1 311 796	81,0%	-	-	-	-
Other	13 572	5,9%	18 045	7,8%	8 207	3,6%	191 249	82,8%	231 074	14,3%	-	-	-	-
Total By Customer Group	**68 953**	**4,3%**	**91 311**	**5,6%**	**41 428**	**2,6%**	**1 418 223**	**87,5%**	**1 619 915**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	537	100,0%	-	-	-	-	-	-	537	16,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 738	100,0%	-	-	-	-	-	-	2 738	83,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 275**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**3 275**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**242 896**	**243 333**	**87 961**	**36,2%**	**76 563**	**31,5%**	**57 656**	**23,7%**	**222 179**	**91,3%**	**61 424**	**95,2%**	**(6,1%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 050	2 050	530	25,9%	535	26,1%	529	25,8%	1 595	77,8%	495	73,2%	7,0%
Sale of Goods and Rendering of Services	627	4 210	250	39,9%	3 514	560,4%	125	3,0%	3 889	92,4%	77	85,6%	62,9%
Agency services	1 833	1 648	444	24,2%	332	18,1%	578	35,1%	1 354	82,2%	440	101,8%	31,3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 115	1 115	312	27,9%	329	29,5%	352	31,6%	993	89,1%	281	107,8%	25,2%
Interest earned from Current and Non Current Assets	5 295	3 446	985	18,6%	733	13,8%	785	22,8%	2 504	72,6%	818	70,0%	(4,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 291	2 524	1 060	82,1%	412	31,9%	411	16,3%	1 882	74,6%	301	96,3%	36,6%
Licences or permits	2 024	2 024	460	22,7%	416	20,5%	475	23,5%	1 351	66,8%	422	81,7%	12,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	8 100	8 100	2 869	35,4%	2 289	28,3%	430	5,3%	5 587	69,0%	5 655	97,1%	(92,4%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	98	13	4	3,7%	2	2,5%	5	38,0%	11	83,6%	24	90,6%	(78,5%)
Non-Exchange Revenue													
Property rates	31 500	31 500	8 009	25,4%	7 719	24,5%	7 955	25,3%	23 683	75,2%	7 669	75,9%	3,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	195	197	16	8,1%	65	33,5%	51	26,2%	133	67,4%	52	96,3%	(1,0%)
Licences or permits	428	428	91	21,2%	79	18,5%	141	32,9%	311	72,6%	123	107,5%	15,1%
Transfer and subsidies - Operational	179 223	179 782	71 118	39,7%	58 276	32,5%	43 931	24,4%	173 325	96,4%	42 848	99,7%	2,5%
Interest Receivables	9 117	6 297	1 813	19,9%	1 860	20,4%	1 888	30,0%	5 561	88,3%	2 220	89,0%	(15,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**247 909**	**276 804**	**62 012**	**25,0%**	**65 274**	**26,3%**	**70 983**	**25,6%**	**198 269**	**71,6%**	**65 908**	**73,9%**	**7,7%**
Employee related costs	147 579	148 772	35 990	24,4%	35 960	24,4%	37 597	25,3%	109 547	73,6%	35 872	73,5%	4,8%
Remuneration of councillors	12 432	12 978	3 050	24,5%	3 079	24,8%	3 508	27,0%	9 636	74,2%	3 457	74,7%	1,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	470	396	8	1,8%	293	62,4%	180	45,3%	481	121,5%	441	67,2%	(59,3%)
Debt impairment	8 988	8 988	-	-	-	-	-	-	-	-	-	39,4%	-
Depreciation, Amortisation and Impairment	40 958	40 958	9 564	23,4%	6 368	15,5%	12 502	30,5%	28 434	69,4%	8 183	62,9%	52,8%
Interest,Dividends and Rent on Land	2 123	2 123	(100)	(4,7%)	207	9,7%	703	33,1%	810	38,1%	-	-	(100,0%)
Contracted services	19 613	34 174	6 650	33,9%	10 784	55,0%	6 556	19,2%	23 990	70,2%	8 621	84,6%	(24,0%)
Transfers and subsidies	246	246	61	24,9%	61	24,9%	61	24,9%	184	74,8%	59	75,0%	4,1%
Irrecoverable debts written off	291	395	111	38,0%	254	87,2%	263	66,4%	627	158,6%	195	231,8%	34,4%
Operational Cost and Other Cost	15 209	27 773	6 678	43,9%	8 268	54,4%	9 614	34,6%	24 559	88,4%	9 079	88,0%	5,9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(5 013)**	**(33 471)**	**25 949**		**11 289**		**(13 326)**		**23 911**		**(4 484)**		
Transfers and subsidies - capital (monetary allocations)	43 178	43 178	11 051	25,6%	16 402	38,0%	7 859	18,2%	35 312	81,8%	5 925	99,3%	32,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 165**	**9 707**	**37 000**		**27 690**		**(5 467)**		**59 223**		**1 441**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 165**	**9 707**	**37 000**		**27 690**		**(5 467)**		**59 223**		**1 441**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 165**	**9 707**	**37 000**		**27 690**		**(5 467)**		**59 223**		**1 441**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 165**	**9 707**	**37 000**		**27 690**		**(5 467)**		**59 223**		**1 441**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**37 981**	**37 981**	**(17 545)**	**(46,2%)**	**15 683**	**41,3%**	**5 606**	**14,8%**	**3 743**	**9,9%**	**50 562**	**(3,9%)**	**(88,9%)**
National Government	37 546	37 546	125	,3%	13 805	36,8%	6 065	16,2%	19 995	53,3%	49 573	123,5%	(87,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 546**	**37 546**	**125**	**,3%**	**13 805**	**36,8%**	**6 065**	**16,2%**	**19 995**	**53,3%**	**49 573**	**115,6%**	**(87,8%)**
Borrowing	-	-	(17 348)	-	1 278	-	-	-	(16 070)	-	-	-	-
Internally generated funds	435	435	(322)	(74,1%)	600	138,1%	(459)	(105,6%)	(181)	(41,7%)	989	(295,5%)	(146,5%)
Capital Expenditure Functional	**37 981**	**37 981**	**(17 545)**	**(46,2%)**	**15 683**	**41,3%**	**5 606**	**14,8%**	**3 743**	**9,9%**	**50 562**	**(3,9%)**	**(88,9%)**
Municipal governance and administration	**-**	**-**	**(18 026)**	**-**	**1 370**	**-**	**(13)**	**-**	**(16 669)**	**-**	**(115)**	**(90,4%)**	**(88,6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	(18 026)	-	1 370	-	(13)	-	(16 669)	-	(115)	(90,4%)	(88,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**204**	**-**	**-**	**-**	**-**	**-**	**204**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	204	-	-	-	-	-	204	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 981**	**37 981**	**125**	**,3%**	**14 253**	**37,5%**	**5 617**	**14,8%**	**19 995**	**52,6%**	**50 490**	**44,7%**	**(88,9%)**
Planning and Development	37 981	37 981	125	,3%	14 253	37,5%	5 617	14,8%	19 995	52,6%	50 490	45,6%	(88,9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**152**	**-**	**60**	**-**	**2**	**-**	**213**	**-**	**186**	**-**	**(98,9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	152	-	60	-	2	-	213	-	186	-	(98,9%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**268 461**	**271 415**	**17 491**	**6,5%**	**17 671**	**6,6%**	**14 524**	**5,4%**	**49 686**	**18,3%**	**17 694**	**47,2%**	**(17,9%)**
Property rates	23 625	23 625	7 755	32,8%	6 476	27,4%	8 279	35,0%	22 511	95,3%	6 232	93,1%	32,9%

Service charges	259	259	255	98,3%	261	100,7%	316	122,0%	832	321,1%	223	206,2%	41,7%
Other revenue	16 086	20 608	5 418	33,7%	7 647	47,5%	2 464	12,0%	15 529	75,4%	7 319	89,5%	(66,3%)
Transfers and Subsidies - Operational	179 223	179 782	-	-	-	-	-	-	-	-	-	35,1%	-
Transfers and Subsidies - Capital	43 178	43 178	-	-	-	-	-	-	-	-	-	37,7%	-
Interest	6 090	3 963	4 062	66,7%	3 287	54,0%	3 464	87,4%	10 813	272,8%	3 920	245,9%	(11,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(201 454)**	**(234 175)**	**158 853**	**(78,9%)**	**(58 407)**	**29,0%**	**(52 628)**	**22,5%**	**47 818**	**(20,4%)**	**(49 881)**	**33,0%**	**5,5%**
Suppliers and employees	(199 084)	(231 806)	158 853	(79,8%)	(58 407)	29,3%	(52 628)	22,7%	47 818	(20,6%)	(49 881)	33,2%	5,5%
Finance charges	(2 123)	(2 123)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(246)	(246)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**67 007**	**37 240**	**176 344**	**263,2%**	**(40 735)**	**(60,8%)**	**(38 104)**	**(102,3%)**	**97 504**	**261,8%**	**(32 188)**	**148,1%**	**18,4%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(43 678)**	**(43 678)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(43 678)	(43 678)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(43 678)**	**(43 678)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 452)**	**(4 452)**	**(3 582)**	**80,5%**	**100**	**(2,2%)**	**-**	**-**	**(3 483)**	**78,2%**	**-**	**-**	**-**
Repayment of borrowing	(4 452)	(4 452)	(3 582)	80,5%	100	(2,2%)	-	-	(3 483)	78,2%	-	-	-
Net Cash from/(used) Financing Activities	**(4 452)**	**(4 452)**	**(3 582)**	**80,5%**	**100**	**(2,2%)**	**-**	**-**	**(3 483)**	**78,2%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**18 877**	**(10 890)**	**172 762**	**915,2%**	**(40 636)**	**(215,3%)**	**(38 104)**	**349,9%**	**94 021**	**(863,4%)**	**(32 188)**	**(126,4%)**	**18,4%**
Cash/cash equivalents at the year begin:	15 162	59 061	(3 466)	(22,9%)	173 423	1 143,8%	132 787	224,8%	(3 466)	(5,9%)	24 561	(185,2%)	440,6%
Cash/cash equivalents at the year end:	**34 039**	**48 171**	**173 423**	**509,5%**	**132 787**	**390,1%**	**94 683**	**196,6%**	**94 683**	**196,6%**	**(7 622)**	**92,9%**	**(1 342,2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 900	3,5%	3 147	3,8%	1 270	1,6%	74 550	91,1%	81 867	86,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	186	2,6%	280	3,9%	131	1,8%	6 515	91,6%	7 112	7,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	141	11,0%	190	14,8%	96	7,4%	860	66,8%	1 288	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 236	100,0%	4 236	4,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	(,6%)	(1)	(,3%)	(1)	(,2%)	373	101,0%	369	,4%	-	-	-	-
Total By Income Source	**3 225**	**3,4%**	**3 616**	**3,8%**	**1 496**	**1,6%**	**86 535**	**91,2%**	**94 872**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	193	1,0%	382	2,0%	203	1,1%	17 951	95,8%	18 729	19,7%	-	-	-	-
Commercial	921	6,7%	698	5,1%	285	2,1%	11 870	86,2%	13 774	14,5%	-	-	-	-
Households	732	2,8%	988	3,8%	434	1,6%	24 133	91,8%	26 287	27,7%	-	-	-	-
Other	1 379	3,8%	1 549	4,3%	575	1,6%	32 580	90,3%	36 083	38,0%	-	-	-	-
Total By Customer Group	**3 225**	**3,4%**	**3 616**	**3,8%**	**1 496**	**1,6%**	**86 535**	**91,2%**	**94 872**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**825 905**	**803 188**	**228 098**	**27,6%**	**196 049**	**23,7%**	**185 903**	**23,1%**	**610 050**	**76,0%**	**192 681**	**83,2%**	**(3,5%)**
Exchange Revenue													
Service charges - Electricity	342 672	348 361	77 770	22,7%	66 738	19,5%	73 604	21,1%	218 112	62,6%	75 509	72,1%	(2,5%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 950	11 974	2 474	22,6%	2 564	23,4%	2 638	22,0%	7 676	64,1%	2 643	75,1%	(,2%)
Sale of Goods and Rendering of Services	521	460	135	26,0%	122	23,5%	255	55,5%	513	111,6%	191	100,0%	33,6%
Agency services	15	15	-	-	-	-	-	-	-	-	2	62,9%	(100,0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 168	15 865	2 337	5,7%	2 007	4,9%	4 449	28,0%	8 793	55,4%	9 508	80,9%	(53,2%)
Interest earned from Current and Non Current Assets	8 541	4 541	1 336	15,6%	490	5,7%	596	13,1%	2 422	53,3%	1 631	70,0%	(63,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	687	671	162	23,5%	171	24,8%	192	28,6%	524	78,0%	165	74,8%	16,4%
Licences or permits	382	320	89	23,3%	56	14,7%	82	25,5%	227	70,9%	107	68,5%	(23,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 254	3 144	1 095	48,6%	514	22,8%	718	22,8%	2 327	74,0%	681	86,0%	5,4%
Non-Exchange Revenue													
Property rates	131 355	125 855	30 821	23,5%	31 247	23,8%	32 332	25,7%	94 400	75,0%	21 987	76,8%	47,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 072	2 044	232	7,6%	343	11,2%	122	6,0%	697	34,1%	639	33,9%	(81,0%)
Licences or permits	1 836	1 406	489	26,6%	365	19,9%	408	29,0%	1 262	89,8%	506	66,8%	(19,3%)
Transfer and subsidies - Operational	261 032	261 437	107 888	41,3%	86 168	33,0%	64 973	24,9%	259 028	99,1%	73 806	102,2%	(12,0%)
Interest Receivables	21 421	27 094	3 269	15,3%	5 265	24,6%	5 534	20,4%	14 069	51,9%	5 306	75,8%	4,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**861 598**	**862 979**	**180 835**	**21,0%**	**224 447**	**26,1%**	**187 138**	**21,7%**	**592 419**	**68,6%**	**130 139**	**61,0%**	**43,8%**
Employee related costs	220 487	213 846	56 140	25,5%	55 418	25,1%	54 371	25,4%	165 929	77,6%	21 469	75,3%	153,2%
Remuneration of councillors	20 378	20 378	4 763	23,4%	5 421	26,6%	4 891	24,0%	15 076	74,0%	4 695	60,4%	4,2%
Bulk purchases - electricity	289 778	289 778	72 719	25,1%	72 574	25,0%	69 315	23,9%	214 608	74,1%	59 540	71,7%	16,4%
Inventory consumed	33 652	36 516	6 251	18,6%	10 726	31,9%	6 655	18,2%	23 633	64,7%	9 852	66,2%	(32,4%)
Debt impairment	23 526	23 526	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	116 398	116 398	-	-	35 555	30,5%	16 736	14,4%	52 290	44,9%	-	-	(100,0%)
Interest,Dividends and Rent on Land	351	351	-	-	44	12,5%	573	163,2%	617	175,8%	1 583	56,3%	(63,8%)
Contracted services	95 312	100 712	32 670	34,3%	30 283	31,8%	23 320	23,2%	86 273	85,7%	26 492	89,8%	(12,0%)
Transfers and subsidies	1 000	620	-	-	-	-	598	96,4%	598	96,4%	371	92,7%	61,1%
Irrecoverable debts written off	17 153	17 153	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	43 562	43 702	8 290	19,0%	14 426	33,1%	10 679	24,4%	33 395	76,4%	6 137	70,8%	74,0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(35 692)**	**(59 791)**	**47 263**		**(28 398)**		**(1 235)**		**17 631**		**62 543**		
Transfers and subsidies - capital (monetary allocations)	43 800	43 800	20 088	45,9%	6 400	14,6%	12 820	29,3%	39 309	89,7%	15 548	88,3%	(17,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 108**	**(15 992)**	**67 352**		**(21 998)**		**11 585**		**56 939**		**78 090**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**8 108**	**(15 992)**	**67 352**		**(21 998)**		**11 585**		**56 939**		**78 090**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 108**	**(15 992)**	**67 352**		**(21 998)**		**11 585**		**56 939**		**78 090**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 108**	**(15 992)**	**67 352**		**(21 998)**		**11 585**		**56 939**		**78 090**		
				-		**-**		**-**		**-**		**-**	**-**

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**38 987**	**39 167**	**17 863**	**45,8%**	**5 817**	**14,9%**	**10 255**	**26,2%**	**33 935**	**86,6%**	**14 109**	**87,3%**	**(27,3%)**
National Government	38 087	38 267	17 691	46,4%	5 646	14,8%	10 233	26,7%	33 570	87,7%	13 806	90,1%	(25,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 087**	**38 267**	**17 691**	**46,4%**	**5 646**	**14,8%**	**10 233**	**26,7%**	**33 570**	**87,7%**	**13 806**	**89,0%**	**(25,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	900	900	172	19,1%	171	19,0%	22	2,4%	364	40,5%	303	39,4%	(92,9%)
Capital Expenditure Functional	**38 987**	**39 167**	**17 863**	**45,8%**	**5 817**	**14,9%**	**10 255**	**26,2%**	**33 935**	**86,6%**	**14 109**	**87,8%**	**(27,3%)**
Municipal governance and administration	**500**	**500**	**72**	**14,5%**	**61**	**12,2%**	**22**	**4,3%**	**155**	**30,9%**	**298**	**43,1%**	**(92,8%)**
Executive and Council	200	200	14	7,2%	18	9,2%	-	-	33	16,4%	20	72,3%	(100,0%)
Finance and administration	300	300	58	19,3%	42	14,1%	22	7,2%	122	40,6%	279	40,4%	(92,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**100**	**100**	**99,6%**	**-**	**-**	**-**	**-**	**100**	**99,6%**	**-**	**39,8%**	**-**
Community and Social Services	100	100	100	99,6%	-	-	-	-	100	99,6%	-	39,8%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 387**	**38 567**	**17 691**	**46,1%**	**5 756**	**15,0%**	**10 233**	**26,5%**	**33 680**	**87,3%**	**13 811**	**95,2%**	**(25,9%)**
Planning and Development	200	200	-	-	80	40,0%	-	-	80	40,0%	1 220	4 194,6%	(100,0%)
Road Transport	38 187	38 367	17 691	46,3%	5 676	14,9%	10 233	26,7%	33 600	87,6%	12 591	84,0%	(18,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**68,3%**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	72,3%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**774 020**	**742 825**	**288 716**	**37,3%**	**187 871**	**24,3%**	**210 176**	**28,3%**	**686 763**	**92,5%**	**185 218**	**92,6%**	**13,5%**
Property rates	88 534	90 017	19 810	22,4%	16 404	18,5%	41 028	45,6%	77 241	85,8%	15 863	57,8%	158,6%

Service charges	276 587	293 019	111 887	40,5%	73 263	26,5%	84 186	28,7%	269 336	91,9%	71 058	77,1%	18,5%
Other revenue	74 022	7 052	13 738	18,6%	1 487	2,0%	13 253	187,9%	28 479	403,8%	7 072	215,5%	87,4%
Transfers and Subsidies - Operational	261 032	261 437	114 577	43,9%	83 655	32,0%	62 523	23,9%	260 754	99,7%	62 165	100,1%	,6%
Transfers and Subsidies - Capital	43 800	43 800	27 664	63,2%	12 658	28,9%	8 783	20,1%	49 105	112,1%	27 712	102,5%	(68,3%)
Interest	30 045	47 499	1 041	3,5%	404	1,3%	403	,8%	1 847	3,9%	1 348	66,3%	(70,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(708 891)**	**(705 903)**	**(173 830)**	**24,5%**	**(145 797)**	**20,6%**	**(95 484)**	**13,5%**	**(415 111)**	**58,8%**	**(117 385)**	**61,0%**	**(18,7%)**
Suppliers and employees	(707 540)	(704 932)	(173 830)	24,6%	(145 753)	20,6%	(95 484)	13,5%	(415 067)	58,9%	(117 385)	61,4%	(18,7%)
Finance charges	(351)	(351)	-	-	(44)	12,5%	-	-	(44)	12,5%	-	-	-
Transfers and Subsidies	(1 000)	(620)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**65 129**	**36 922**	**114 886**	**176,4%**	**42 074**	**64,6%**	**114 692**	**310,6%**	**271 652**	**735,7%**	**67 833**	**250,0%**	**69,1%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(38 987)**	**(39 167)**	**(19 527)**	**50,1%**	**(7 578)**	**19,4%**	**(12 906)**	**33,0%**	**(40 011)**	**102,2%**	**(14 445)**	**99,1%**	**(10,7%)**
Capital assets	(38 987)	(39 167)	(19 527)	50,1%	(7 578)	19,4%	(12 906)	33,0%	(40 011)	102,2%	(14 445)	99,1%	(10,7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(38 987)**	**(39 167)**	**(19 527)**	**50,1%**	**(7 578)**	**19,4%**	**(12 906)**	**33,0%**	**(40 011)**	**102,2%**	**(14 445)**	**99,1%**	**(10,7%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**26 142**	**(2 245)**	**95 359**	**364,8%**	**34 496**	**132,0%**	**101 787**	**(4 534,8%)**	**231 641**	**(10 320,1%)**	**53 388**	**332,1%**	**90,7%**
Cash/cash equivalents at the year begin:	(22 086)	4 324	2 165	(9,8%)	99 683	(451,3%)	131 567	3 042,4%	2 165	50,1%	317 515	100,0%	(58,6%)
Cash/cash equivalents at the year end:	**4 056**	**2 080**	**99 683**	**2 457,8%**	**131 567**	**3 243,9%**	**233 353**	**11 219,5%**	**233 353**	**11 219,5%**	**370 902**	**228,9%**	**(37,1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 024	12,5%	5 409	3,2%	4 240	2,5%	138 161	81,8%	168 835	25,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 339	4,1%	6 204	2,7%	5 868	2,6%	206 812	90,6%	228 223	33,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	1	50,0%	-	-	1	50,0%	1	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	917	1,9%	759	1,6%	658	1,4%	45 372	95,1%	47 706	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 402	1,5%	3 327	1,4%	3 241	1,4%	220 275	95,7%	230 245	34,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	,1%	61	8,2%	-	-	682	91,7%	743	,1%	5	,7%	-	-
Total By Income Source	**34 682**	**5,1%**	**15 761**	**2,3%**	**14 009**	**2,1%**	**611 302**	**90,5%**	**675 754**	**100,0%**	**5**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 240	4,9%	3 424	3,9%	2 640	3,0%	76 524	88,1%	86 828	12,8%	-	-	-	-
Commercial	24 079	7,6%	7 780	2,5%	7 508	2,4%	275 877	87,5%	315 244	46,7%	5	-	-	-
Households	6 364	2,3%	4 557	1,7%	3 861	1,4%	258 901	94,6%	273 682	40,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**34 682**	**5,1%**	**15 761**	**2,3%**	**14 009**	**2,1%**	**611 302**	**90,5%**	**675 754**	**100,0%**	**5**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	26 180	100,0%	-	-	-	-	-	-	26 180	89,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 157	98,6%	-	-	42	1,3%	4	,1%	3 203	10,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**29 338**	**99,8%**	**-**	**-**	**42**	**,1%**	**4**	**-**	**29 384**	**100,0%**

Contact Details

Municipal Manager	Mr Hansraj Bepat Chotoo	036 342 7801
Chief Financial Officer	Mr Radebe Sibusiso	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 575 166**	**1 539 475**	**469 855**	**29,8%**	**386 341**	**24,5%**	**354 930**	**23,1%**	**1 211 125**	**78,7%**	**472 656**	**78,9%**	**(24,9%)**
Exchange Revenue													
Service charges - Electricity	663 623	613 722	162 530	24,5%	137 662	20,7%	143 638	23,4%	443 829	72,3%	122 559	68,8%	17,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	40 901	35 023	11 803	28,9%	9 456	23,1%	7 493	21,4%	28 751	82,1%	9 274	81,2%	(19,2%)
Sale of Goods and Rendering of Services	2 599	2 288	426	16,4%	450	17,3%	363	15,9%	1 238	54,1%	420	50,2%	(13,5%)
Agency services	3 141	3 600	359	11,4%	652	20,8%	1 463	40,6%	2 473	68,7%	953	85,2%	53,4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 100	13 604	3 194	15,1%	3 575	16,9%	3 929	28,9%	10 698	78,6%	4 505	76,8%	(12,8%)
Interest earned from Current and Non Current Assets	47 439	50 735	10 037	21,2%	10 427	22,0%	11 976	23,6%	32 441	63,9%	11 776	70,5%	1,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 342	5 194	1 317	39,4%	959	28,7%	1 215	23,4%	3 490	67,2%	869	76,7%	39,9%
Licences or permits	4 477	3 963	934	20,9%	934	20,8%	1 259	31,8%	3 127	78,9%	1 355	74,9%	(7,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 931	7 400	(98)	(2,5%)	2 406	61,2%	1 443	19,5%	3 751	50,7%	2 592	104,6%	(44,3%)
Non-Exchange Revenue													
Property rates	337 903	339 511	116 615	34,5%	84 416	25,0%	74 815	22,0%	275 846	81,2%	98 985	84,5%	(24,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 898	14 520	3 448	17,3%	2 836	14,3%	3 204	22,1%	9 487	65,3%	376	78,0%	750,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	360 937	374 963	144 313	40,0%	118 300	32,8%	87 765	23,4%	350 377	93,4%	193 654	96,5%	(54,7%)
Interest Receivables	54 648	54 927	13 990	25,6%	13 474	24,7%	15 605	28,4%	43 069	78,4%	23 995	73,8%	(35,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 511	3 382	988	28,1%	796	22,7%	763	22,6%	2 547	75,3%	1 240	78,4%	(38,5%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	102	-	(100,0%)
Other Gains	7 714	16 644	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 575 166**	**1 566 433**	**311 294**	**19,8%**	**316 628**	**20,1%**	**289 811**	**18,5%**	**917 733**	**58,6%**	**314 520**	**62,5%**	**(7,9%)**
Employee related costs	490 736	484 854	107 388	21,9%	114 168	23,3%	116 539	24,0%	338 094	69,7%	107 604	69,5%	8,3%
Remuneration of councillors	33 445	32 327	7 344	22,0%	8 355	25,0%	7 537	23,3%	23 236	71,9%	7 412	71,5%	1,7%
Bulk purchases - electricity	537 142	507 080	119 192	22,2%	108 207	20,1%	99 170	19,6%	326 568	64,4%	87 504	64,8%	13,3%
Inventory consumed	38 093	53 783	9 756	25,6%	8 681	22,8%	9 911	18,4%	28 348	52,7%	7 841	66,1%	26,4%
Debt impairment	90 841	99 925	-	-	-	-	-	-	-	-	33 594	(84,5%)	(100,0%)
Depreciation, Amortisation and Impairment	105 263	92 402	20 551	19,5%	20 532	19,5%	19 496	21,1%	60 579	65,6%	21 023	62,6%	(7,3%)
Interest,Dividends and Rent on Land	20 798	20 041	23	,1%	18	,1%	13	,1%	54	,3%	77	,8%	(82,5%)
Contracted services	79 543	108 042	14 102	17,7%	21 578	27,1%	21 008	19,4%	56 689	52,5%	18 641	52,9%	12,7%
Transfers and subsidies	3 839	4 339	21	,6%	1 574	41,0%	1 117	25,7%	2 712	62,5%	3 397	75,3%	(67,1%)
Irrecoverable debts written off	21 005	21 005	-	-	-	-	-	-	-	-	4 210	3,5%	(100,0%)
Operational Cost and Other Cost	146 543	139 515	32 916	22,5%	33 515	22,9%	15 021	10,8%	81 452	58,4%	23 040	56,8%	(34,8%)
Disposal of Fixed and Intangible Assets	6 322	1 522	-	-	-	-	-	-	-	-	177	2,8%	(100,0%)
Other Losses	1 597	1 597	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**0**	**(26 958)**	**158 560**		**69 713**		**65 118**		**293 392**		**158 136**		
Transfers and subsidies - capital (monetary allocations)	112 434	145 684	56 029	49,8%	45 276	40,3%	19 914	13,7%	121 219	83,2%	18 683	47,7%	6,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**112 434**	**118 725**	**214 589**		**114 990**		**85 032**		**414 611**		**176 818**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**112 434**	**118 725**	**214 589**		**114 990**		**85 032**		**414 611**		**176 818**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**112 434**	**118 725**	**214 589**		**114 990**		**85 032**		**414 611**		**176 818**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**112 434**	**118 725**	**214 589**		**114 990**		**85 032**		**414 611**		**176 818**		
				-		**-**		**-**		**-**		**-**	**-**

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**151 578**	**182 417**	**62 562**	**41,3%**	**52 175**	**34,4%**	**24 542**	**13,5%**	**139 278**	**76,4%**	**21 099**	**44,0%**	**16,3%**
National Government	79 304	108 446	48 796	61,5%	32 354	40,8%	13 468	12,4%	94 617	87,2%	8 086	45,4%	66,6%
Provincial Government	18 465	18 754	15	,1%	7 129	38,6%	4 236	22,6%	11 379	60,7%	8 187	70,5%	(48,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**97 769**	**127 200**	**48 810**	**49,9%**	**39 482**	**40,4%**	**17 704**	**13,9%**	**105 997**	**83,3%**	**16 274**	**47,8%**	**8,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 809	55 217	13 751	25,6%	12 692	23,6%	6 838	12,4%	33 281	60,3%	4 826	36,5%	41,7%
Capital Expenditure Functional	**151 578**	**182 417**	**62 562**	**41,3%**	**52 175**	**34,4%**	**24 542**	**13,5%**	**139 278**	**76,4%**	**21 099**	**44,0%**	**16,3%**
Municipal governance and administration	**23 787**	**22 992**	**5 208**	**21,9%**	**7 289**	**30,6%**	**4 526**	**19,7%**	**17 023**	**74,0%**	**4 619**	**58,6%**	**(2,0%)**
Executive and Council	900	900	23	2,5%	670	74,5%	8	,9%	701	77,9%	17	6,0%	(51,8%)
Finance and administration	22 887	22 092	5 185	22,7%	6 619	28,9%	4 517	20,4%	16 322	73,9%	4 602	59,9%	(1,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**35 333**	**32 703**	**6 719**	**19,0%**	**15 131**	**42,8%**	**1 993**	**6,1%**	**23 843**	**72,9%**	**8 432**	**39,3%**	**(76,4%)**
Community and Social Services	3 287	794	-	-	2 733	83,2%	(2 234)	(281,3%)	499	62,9%	171	78,5%	(1 402,8%)
Sport And Recreation	30 086	29 651	6 695	22,3%	11 473	38,1%	4 134	13,9%	22 301	75,2%	8 187	37,6%	(49,5%)
Public Safety	1 700	1 780	9	,5%	739	43,4%	(39)	(2,2%)	708	39,8%	73	81,7%	(153,5%)
Housing	261	478	15	5,7%	187	71,6%	132	27,6%	334	69,8%	-	,9%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 240**	**70 881**	**24 866**	**48,5%**	**17 427**	**34,0%**	**12 043**	**17,0%**	**54 336**	**76,7%**	**3 398**	**42,8%**	**254,4%**
Planning and Development	4 313	4 313	17	,4%	91	2,1%	2 943	68,2%	3 051	70,7%	11	30,7%	25 591,1%
Road Transport	46 927	66 568	24 849	53,0%	17 336	36,9%	9 100	13,7%	51 285	77,0%	3 387	42,9%	168,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 161**	**55 805**	**25 769**	**62,6%**	**12 299**	**29,9%**	**5 981**	**10,7%**	**44 049**	**78,9%**	**4 650**	**39,3%**	**28,6%**
Energy sources	40 161	46 947	24 510	61,0%	9 712	24,2%	2 405	5,1%	36 627	78,0%	1 359	45,6%	76,9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	8 858	1 259	-	2 587	-	3 576	40,4%	7 422	83,8%	3 291	35,4%	8,7%
Waste Management	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Other	**57**	**36**	**-**	**-**	**28**	**50,1%**	**-**	**-**	**28**	**79,4%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 710 474**	**1 692 360**	**582 224**	**34,0%**	**460 421**	**26,9%**	**402 134**	**23,8%**	**1 444 779**	**85,4%**	**408 048**	**81,6%**	**(1,4%)**
Property rates	216 258	217 303	69 119	32,0%	36 690	17,0%	42 870	19,7%	148 679	68,4%	30 866	50,3%	38,9%

Service charges	763 095	676 531	242 307	31,8%	215 928	28,3%	211 102	31,2%	669 337	98,9%	180 580	89,6%	16,9%
Other revenue	69 292	80 847	29 619	42,7%	17 880	25,8%	6 883	8,5%	54 382	67,3%	(103 553)	56,0%	(106,6%)
Transfers and Subsidies - Operational	457 283	477 603	177 492	38,8%	177 182	38,7%	72 732	15,2%	427 406	89,5%	211 590	89,8%	(65,6%)
Transfers and Subsidies - Capital	112 434	145 684	53 223	47,3%	1 935	1,7%	57 348	39,4%	112 505	77,2%	77 253	99,3%	(25,8%)
Interest	92 112	94 392	10 464	11,4%	10 806	11,7%	11 199	11,9%	32 469	34,4%	11 312	48,8%	(1,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 528 099)**	**(1 538 335)**	**(254 498)**	**16,7%**	**(157 781)**	**10,3%**	**(123 115)**	**8,0%**	**(535 393)**	**34,8%**	**(151 668)**	**41,8%**	**(18,8%)**
Suppliers and employees	(1 524 115)	(1 533 927)	(254 469)	16,7%	(157 781)	10,4%	(123 090)	8,0%	(535 340)	34,9%	(151 668)	41,9%	(18,8%)
Finance charges	(146)	(69)	(29)	19,6%	-	-	(25)	35,9%	(53)	77,4%	-	-	(100,0%)
Transfers and Subsidies	(3 839)	(4 339)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**182 375**	**154 026**	**327 726**	**179,7%**	**302 640**	**165,9%**	**279 019**	**181,2%**	**909 385**	**590,4%**	**256 380**	**334,5%**	**8,8%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**1 443**	**-**	**-**	**-**	**-**	**-**	**1 443**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	1 443	-	-	-	-	-	1 443	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(166 199)**	**(201 914)**	**(89 359)**	**53,8%**	**(58 944)**	**35,5%**	**(24 483)**	**12,1%**	**(172 787)**	**85,6%**	**(22 074)**	**47,2%**	**10,9%**
Capital assets	(166 199)	(201 914)	(89 359)	53,8%	(58 944)	35,5%	(24 483)	12,1%	(172 787)	85,6%	(22 074)	47,2%	10,9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(166 199)**	**(201 914)**	**(87 916)**	**52,9%**	**(58 944)**	**35,5%**	**(24 483)**	**12,1%**	**(171 344)**	**84,9%**	**(22 074)**	**47,2%**	**10,9%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**16 779**	**-**	**(417)**	**-**	**(63)**	**-**	**16 300**	**-**	**(13)**	**-**	**375,5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	16 779	-	(417)	-	(63)	-	16 300	-	(13)	-	375,5%
Payments	**(767)**	**(213)**	**(151)**	**19,7%**	**-**	**-**	**(657)**	**309,1%**	**(808)**	**380,0%**	**(147)**	**27,7%**	**346,4%**
Repayment of borrowing	(767)	(213)	(151)	19,7%	-	-	(657)	309,1%	(808)	380,0%	(147)	27,7%	346,4%
Net Cash from/(used) Financing Activities	**(767)**	**(213)**	**16 629**	**(2 168,6%)**	**(417)**	**54,3%**	**(720)**	**338,6%**	**15 492**	**(7 284,0%)**	**(160)**	**35,5%**	**348,8%**
Net Increase/(Decrease) in cash held	**15 410**	**(48 101)**	**256 439**	**1 664,1%**	**243 279**	**1 578,7%**	**253 816**	**(527,7%)**	**753 534**	**(1 566,6%)**	**234 145**	**4 138,8%**	**8,4%**
Cash/cash equivalents at the year begin:	680 348	661 719	617 604	90,8%	874 042	128,5%	1 117 322	168,9%	617 604	93,3%	993 869	89,1%	12,4%
Cash/cash equivalents at the year end:	**695 758**	**613 618**	**874 042**	**125,6%**	**1 117 322**	**160,6%**	**1 371 137**	**223,5%**	**1 371 137**	**223,5%**	**1 228 014**	**190,2%**	**11,7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 098	26,7%	6 576	4,6%	3 827	2,7%	94 189	66,0%	142 691	11,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 156	3,5%	15 181	2,3%	13 133	2,0%	614 058	92,3%	665 529	52,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 192	3,5%	2 530	2,8%	2 262	2,5%	82 984	91,2%	90 967	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 562	2,0%	6 497	2,0%	6 276	1,9%	304 665	94,0%	323 999	25,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	947	1,7%	1 697	3,0%	2 124	3,7%	52 199	91,6%	56 968	4,5%	-	-	-	-
Total By Income Source	**71 955**	**5,6%**	**32 481**	**2,5%**	**27 623**	**2,2%**	**1 148 096**	**89,7%**	**1 280 155**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	17 422	4,9%	11 834	3,3%	9 682	2,7%	317 861	89,1%	356 800	27,9%	-	-	-	-
Commercial	37 291	10,1%	9 500	2,6%	8 026	2,2%	313 706	85,1%	368 522	28,8%	-	-	-	-
Households	17 242	3,1%	11 147	2,0%	9 915	1,8%	516 530	93,1%	554 833	43,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**71 955**	**5,6%**	**32 481**	**2,5%**	**27 623**	**2,2%**	**1 148 096**	**89,7%**	**1 280 155**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 651	99,9%	2	,1%	-	-	-	-	2 652	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 651**	**99,9%**	**2**	**,1%**	**-**	**-**	**-**	**-**	**2 652**	**100,0%**

Contact Details

Municipal Manager	Ms Sibusisiwe Sixolile Ngiba	036 637 2231
Chief Financial Officer	Mr Riaz Ahmed Jhetam	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 077 393**	**1 051 321**	**371 140**	**34,4%**	**298 013**	**27,7%**	**255 615**	**24,3%**	**924 768**	**88,0%**	**207 124**	**84,5%**	**23,4%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	308 162	296 601	68 575	22,3%	70 707	22,9%	68 483	23,1%	207 765	70,0%	61 431	53,4%	11,5%
Service charges - Waste Water Management	21 643	21 757	5 469	25,3%	5 151	23,8%	4 969	22,8%	15 589	71,7%	4 785	75,0%	3,8%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	554	2 335	1 691	305,3%	114	20,5%	151	6,5%	1 956	83,8%	146	81,1%	3,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	74 157	74 157	18 634	25,1%	18 070	24,4%	18 422	24,8%	55 127	74,3%	19 269	76,9%	(4,4%)
Interest earned from Current and Non Current Assets	6 163	5 643	1 751	28,4%	1 540	25,0%	442	7,8%	3 734	66,2%	1 356	63,4%	(67,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 069	1 333	320	29,9%	528	49,4%	405	30,4%	1 253	94,0%	(4 924)	103,9%	(108,2%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	511	465	6	1,2%	265	51,8%	53	11,5%	324	69,7%	4	58,8%	1 377,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	665 135	649 030	274 693	41,3%	201 639	30,3%	162 689	25,1%	639 021	98,5%	125 056	99,4%	30,1%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 054 493**	**1 024 706**	**152 183**	**14,4%**	**190 214**	**18,0%**	**171 322**	**16,7%**	**513 718**	**50,1%**	**171 064**	**49,1%**	**,2%**
Employee related costs	406 233	406 224	97 779	24,1%	115 617	28,5%	90 743	22,3%	304 139	74,9%	81 810	76,6%	10,9%
Remuneration of councillors	6 219	9 746	1 573	25,3%	1 641	26,4%	4 547	46,7%	7 761	79,6%	1 689	75,8%	169,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	68 790	58 490	3 410	5,0%	6 936	10,1%	6 588	11,3%	16 935	29,0%	18 597	38,7%	(64,6%)
Debt impairment	83 782	114 310	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	83 303	91 917	22 976	27,6%	22 905	27,5%	22 411	24,4%	68 292	74,3%	20 603	74,3%	8,8%
Interest,Dividends and Rent on Land	6 721	6 721	73	1,1%	5	,1%	32	,5%	110	1,6%	226	6,4%	(85,7%)
Contracted services	124 962	153 429	12 938	10,4%	27 006	21,6%	30 115	19,6%	70 060	45,7%	33 967	51,8%	(11,3%)
Transfers and subsidies	3 600	2 000	-	-	-	-	1 350	67,5%	1 350	67,5%	-	-	(100,0%)
Irrecoverable debts written off	83 782	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	187 100	181 869	13 434	7,2%	16 090	8,6%	15 535	8,5%	45 059	24,8%	14 022	24,9%	10,8%
Disposal of Fixed and Intangible Assets	-	-	-	-	15	-	-	-	15	-	150	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22 900**	**26 615**	**218 957**		**107 799**		**84 293**		**411 050**		**36 059**		
Transfers and subsidies - capital (monetary allocations)	311 791	355 016	1 548	,5%	45 774	14,7%	-	-	47 321	13,3%	87 967	47,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**334 691**	**381 632**	**220 505**		**153 573**		**84 293**		**458 371**		**124 026**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**334 691**	**381 632**	**220 505**		**153 573**		**84 293**		**458 371**		**124 026**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**334 691**	**381 632**	**220 505**		**153 573**		**84 293**		**458 371**		**124 026**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**334 691**	**381 632**	**220 505**		**153 573**		**84 293**		**458 371**		**124 026**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**273 623**	**311 610**	**4 801**	**1,8%**	**39 199**	**14,3%**	**54 732**	**17,6%**	**98 732**	**31,7%**	**29 930**	**57,6%**	**82,9%**
National Government	271 123	308 710	4 801	1,8%	39 199	14,5%	53 799	17,4%	97 800	31,7%	28 880	57,8%	86,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**271 123**	**308 710**	**4 801**	**1,8%**	**39 199**	**14,5%**	**53 799**	**17,4%**	**97 800**	**31,7%**	**28 880**	**57,8%**	**86,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	2 900	-	-	-	-	933	32,2%	933	32,2%	1 050	40,8%	(11,2%)
Capital Expenditure Functional	**273 623**	**311 610**	**4 801**	**1,8%**	**39 199**	**14,3%**	**54 732**	**17,6%**	**98 732**	**31,7%**	**29 930**	**57,8%**	**82,9%**
Municipal governance and administration	**2 500**	**1 900**	**-**	**-**	**-**	**-**	**516**	**27,2%**	**516**	**27,2%**	**469**	**25,4%**	**10,0%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 500	1 900	-	-	-	-	516	27,2%	516	27,2%	469	25,4%	10,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**26 087**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	26 087	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**271 123**	**283 623**	**4 801**	**1,8%**	**39 199**	**14,5%**	**54 216**	**19,1%**	**98 217**	**34,6%**	**29 461**	**59,5%**	**84,0%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	271 123	283 623	4 801	1,8%	39 199	14,5%	54 216	19,1%	98 217	34,6%	29 461	59,5%	84,0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 185 633**	**1 219 073**	**366 279**	**30,9%**	**324 350**	**27,4%**	**292 976**	**24,0%**	**983 605**	**80,7%**	**298 311**	**86,6%**	**(1,8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	131 922	127 343	34 995	26,5%	41 710	31,6%	32 218	25,3%	108 922	85,5%	28 952	78,8%	11,3%
Other revenue	70 622	82 040	7 035	10,0%	9 230	13,1%	4 248	5,2%	20 512	25,0%	6 410	16,8%	(33,7%)
Transfers and Subsidies - Operational	665 135	649 030	273 991	41,2%	199 030	29,9%	205 069	31,6%	678 090	104,5%	212 087	99,9%	(3,3%)
Transfers and Subsidies - Capital	311 791	355 016	48 507	15,6%	72 840	23,4%	51 000	14,4%	172 347	48,5%	50 000	89,5%	2,0%
Interest	6 163	5 643	1 751	28,4%	1 540	25,0%	442	7,8%	3 734	66,2%	862	13,1%	(48,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(901 797)**	**(1 003 600)**	**(52 971)**	**5,9%**	**(29 721)**	**3,3%**	**(49 888)**	**5,0%**	**(132 580)**	**13,2%**	**(54 744)**	**11,5%**	**(8,9%)**
Suppliers and employees	(898 197)	(1 001 600)	(52 971)	5,9%	(29 721)	3,3%	(49 888)	5,0%	(132 580)	13,2%	(54 744)	11,5%	(8,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(3 600)	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**283 836**	**215 473**	**313 308**	**110,4%**	**294 629**	**103,8%**	**243 088**	**112,8%**	**851 025**	**395,0%**	**243 568**	**494,0%**	**(,2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(273 623)**	**(311 610)**	**(835)**	**,3%**	**(45 106)**	**16,5%**	**(55 947)**	**18,0%**	**(101 888)**	**32,7%**	**(30 382)**	**57,2%**	**84,1%**
Capital assets	(273 623)	(311 610)	(835)	,3%	(45 106)	16,5%	(55 947)	18,0%	(101 888)	32,7%	(30 382)	57,2%	84,1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(273 623)**	**(311 610)**	**(835)**	**,3%**	**(45 106)**	**16,5%**	**(55 947)**	**18,0%**	**(101 888)**	**32,7%**	**(30 382)**	**57,2%**	**84,1%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**(10 213)**	**-**	**(10 213)**	**-**	**-**	**-**	**(100,0%)**
Repayment of borrowing	-	-	-	-	-	-	(10 213)	-	(10 213)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**(10 213)**	**-**	**(10 213)**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**10 213**	**(96 137)**	**312 473**	**3 059,6%**	**249 523**	**2 443,2%**	**176 928**	**(184,0%)**	**738 924**	**(768,6%)**	**213 185**	**(1 009,8%)**	**(17,0%)**
Cash/cash equivalents at the year begin:	(142 052)	10 897	21 595	(15,2%)	323 348	(227,6%)	572 871	5 257,1%	21 595	198,2%	530 030	-	8,1%
Cash/cash equivalents at the year end:	**(131 839)**	**(85 240)**	**323 348**	**(245,3%)**	**572 871**	**(434,5%)**	**749 799**	**(879,6%)**	**749 799**	**(879,6%)**	**743 215**	**(1 104,1%)**	**,9%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 001	2,5%	18 443	1,9%	20 127	2,1%	896 368	93,5%	958 940	71,3%	(267 004)	(27,8%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 744	2,9%	1 358	2,3%	1 142	1,9%	55 418	92,9%	59 663	4,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 570	2,1%	7 020	2,2%	6 170	1,9%	299 348	93,8%	319 107	23,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	,3%	41	,6%	20	,3%	7 289	98,9%	7 371	,5%	-	-	-	-
Total By Income Source	**32 337**	**2,4%**	**26 862**	**2,0%**	**27 458**	**2,0%**	**1 258 423**	**93,6%**	**1 345 081**	**100,0%**	**(267 004)**	**(19,9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 216	4,7%	1 655	2,4%	2 000	2,9%	62 001	90,0%	68 872	5,1%	-	-	-	-
Commercial	5 011	6,7%	1 595	2,1%	3 044	4,1%	64 957	87,1%	74 606	5,5%	(5 144)	(6,9%)	-	-
Households	24 111	2,0%	23 612	2,0%	22 415	1,9%	1 131 465	94,2%	1 201 602	89,3%	(261 860)	(21,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**32 337**	**2,4%**	**26 862**	**2,0%**	**27 458**	**2,0%**	**1 258 423**	**93,6%**	**1 345 081**	**100,0%**	**(267 004)**	**(19,9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 272	20,2%	2 630	3,1%	2 591	3,0%	63 008	73,7%	85 502	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**17 272**	**20,2%**	**2 630**	**3,1%**	**2 591**	**3,0%**	**63 008**	**73,7%**	**85 502**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**515 565**	**506 894**	**123 969**	**24,0%**	**112 859**	**21,9%**	**109 156**	**21,5%**	**345 984**	**68,3%**	**98 414**	**69,5%**	**10,9%**
Exchange Revenue													
Service charges - Electricity	248 003	233 003	44 304	17,9%	35 579	14,3%	46 259	19,9%	126 142	54,1%	35 274	53,2%	31,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 736	29 736	7 591	25,5%	7 319	24,6%	7 124	24,0%	22 035	74,1%	6 887	74,0%	3,4%
Sale of Goods and Rendering of Services	619	715	194	31,4%	145	23,5%	147	20,5%	487	68,0%	108	74,8%	35,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 703	6 053	1 330	23,3%	1 370	24,0%	1 445	23,9%	4 145	68,5%	1 190	62,3%	21,4%
Interest earned from Current and Non Current Assets	4 738	5 153	706	14,9%	781	16,5%	1 152	22,3%	2 638	51,2%	2 364	216,0%	(51,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	949	1 440	334	35,2%	329	34,6%	318	22,1%	981	68,1%	276	86,1%	15,0%
Licences or permits	3 488	3 801	949	27,2%	890	25,5%	1 181	31,1%	3 021	79,5%	2 613	1 159,5%	(54,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	359	490	88	24,5%	76	21,1%	64	13,2%	228	46,6%	83	80,0%	(22,3%)
Non-Exchange Revenue													
Property rates	114 299	114 299	32 413	28,4%	26 547	23,2%	26 496	23,2%	85 456	74,8%	22 173	78,8%	19,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 915	24 715	5 057	25,4%	7 222	36,3%	6 146	24,9%	18 426	74,6%	5 481	99,6%	12,1%
Licences or permits	-	-	-	-	5	-	4	-	8	-	(1 586)	1,1%	(100,2%)
Transfer and subsidies - Operational	87 754	87 488	31 025	35,4%	32 595	37,1%	18 820	21,5%	82 440	94,2%	23 549	82,4%	(20,1%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	(23)	-	-	-	-	-	(23)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**486 206**	**487 279**	**157 451**	**32,4%**	**135 590**	**27,9%**	**122 789**	**25,2%**	**415 831**	**85,3%**	**61 919**	**62,5%**	**98,3%**
Employee related costs	166 337	157 553	42 309	25,4%	42 603	25,6%	41 742	26,5%	126 653	80,4%	37 729	78,7%	10,6%
Remuneration of councillors	7 461	6 912	1 430	19,2%	1 430	19,2%	1 430	20,7%	4 291	62,1%	1 485	52,2%	(3,7%)
Bulk purchases - electricity	188 838	188 838	84 386	44,7%	47 408	25,1%	42 239	22,4%	174 034	92,2%	5 257	61,7%	703,4%
Inventory consumed	4 358	4 805	1 341	30,8%	384	8,8%	1 564	32,5%	3 288	68,4%	816	61,4%	91,6%
Debt impairment	17 995	16 978	-	-	-	-	-	-	-	-	1	-	(100,0%)
Depreciation, Amortisation and Impairment	16 790	16 090	4 155	24,7%	4 500	26,8%	4 206	26,1%	12 861	79,9%	-	-	(100,0%)
Interest,Dividends and Rent on Land	-	-	7 982	-	10 213	-	11 077	-	29 272	-	518	-	2 036,7%
Contracted services	45 569	54 608	7 563	16,6%	17 156	37,6%	13 391	24,5%	38 110	69,8%	9 369	57,5%	42,9%
Transfers and subsidies	1 363	1 892	440	32,3%	250	18,4%	167	8,8%	857	45,3%	73	76,6%	129,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	37 495	39 602	7 856	21,0%	11 645	31,1%	6 973	17,6%	26 474	66,8%	6 671	64,6%	4,5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(10)	-	-	-	-	-	(10)	-	-	-	-
Surplus/(Deficit)	**29 359**	**19 615**	**(33 482)**		**(22 731)**		**(13 633)**		**(69 847)**		**36 495**		
Transfers and subsidies - capital (monetary allocations)	21 873	22 793	581	2,7%	13 387	61,2%	-	-	13 968	61,3%	-	30,6%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 232**	**42 408**	**(32 901)**		**(9 344)**		**(13 633)**		**(55 879)**		**36 495**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**51 232**	**42 408**	**(32 901)**		**(9 344)**		**(13 633)**		**(55 879)**		**36 495**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 232**	**42 408**	**(32 901)**		**(9 344)**		**(13 633)**		**(55 879)**		**36 495**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 232**	**42 408**	**(32 901)**		**(9 344)**		**(13 633)**		**(55 879)**		**36 495**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**43 779**	**40 065**	**3 978**	**9,1%**	**13 368**	**30,5%**	**7 277**	**18,2%**	**24 623**	**61,5%**	**5 865**	**47,7%**	**24,1%**
National Government	17 229	20 503	1 252	7,3%	10 867	63,1%	2 417	11,8%	14 536	70,9%	5 795	53,1%	(58,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 229**	**20 503**	**1 252**	**7,3%**	**10 867**	**63,1%**	**2 417**	**11,8%**	**14 536**	**70,9%**	**5 795**	**48,6%**	**(58,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 550	19 562	2 727	10,3%	2 501	9,4%	4 860	24,8%	10 087	51,6%	70	33,7%	6 842,7%
Capital Expenditure Functional	**43 779**	**40 065**	**3 978**	**9,1%**	**13 368**	**30,5%**	**7 277**	**18,2%**	**24 623**	**61,5%**	**6 008**	**48,1%**	**21,1%**
Municipal governance and administration	**2 385**	**2 074**	**25**	**1,0%**	**537**	**22,5%**	**673**	**32,4%**	**1 235**	**59,5%**	**70**	**48,6%**	**861,4%**
Executive and Council	1 050	1 371	-	-	85	8,1%	673	49,1%	758	55,3%	-	93,6%	(100,0%)
Finance and administration	1 335	703	25	1,8%	452	33,9%	-	-	476	67,8%	70	17,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 146**	**4 429**	**-**	**-**	**2 231**	**18,4%**	**397**	**9,0%**	**2 628**	**59,3%**	**632**	**58,9%**	**(37,1%)**
Community and Social Services	1 940	1 401	-	-	60	3,1%	-	-	60	4,3%	632	59,0%	(100,0%)
Sport And Recreation	7 156	3 028	-	-	2 171	30,3%	397	13,1%	2 568	84,8%	-	65,5%	(100,0%)
Public Safety	3 050	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 628**	**23 948**	**3 954**	**17,5%**	**8 293**	**36,6%**	**6 206**	**25,9%**	**18 453**	**77,1%**	**3 952**	**45,4%**	**57,0%**
Planning and Development	115	741	-	-	56	48,7%	-	-	56	7,6%	142	27,0%	(100,0%)
Road Transport	22 513	23 207	3 954	17,6%	8 237	36,6%	6 206	26,7%	18 397	79,3%	3 810	45,8%	62,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 620**	**9 614**	**-**	**-**	**2 307**	**34,9%**	**-**	**-**	**2 307**	**24,0%**	**1 354**	**52,5%**	**(100,0%)**
Energy sources	270	4 262	-	-	2 307	854,6%	-	-	2 307	54,1%	1 354	52,5%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 350	5 352	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**584 065**	**453 588**	**132 509**	**22,7%**	**130 279**	**22,3%**	**102 570**	**22,6%**	**365 358**	**80,5%**	**113 170**	**72,3%**	**(9,4%)**
Property rates	167 492	94 868	21 060	12,6%	20 651	12,3%	19 284	20,3%	60 995	64,3%	24 351	86,7%	(20,8%)

Service charges	286 946	218 074	51 541	18,0%	50 634	17,6%	49 648	22,8%	151 823	69,6%	45 376	59,5%	9,4%
Other revenue	16 361	21 701	14 105	86,2%	5 921	36,2%	1 687	7,8%	21 714	100,1%	(460)	57,3%	(466,6%)
Transfers and Subsidies - Operational	87 398	87 132	34 803	39,8%	37 550	43,0%	24 987	28,7%	97 340	111,7%	24 799	85,6%	,8%
Transfers and Subsidies - Capital	21 129	22 050	10 315	48,8%	14 787	70,0%	6 008	27,2%	31 110	141,1%	18 725	104,9%	(67,9%)
Interest	4 738	9 763	685	14,5%	737	15,5%	954	9,8%	2 376	24,3%	379	7,0%	151,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(451 995)**	**(454 786)**	**(46 219)**	**10,2%**	**(56 285)**	**12,5%**	**(45 002)**	**9,9%**	**(147 506)**	**32,4%**	**(35 938)**	**30,5%**	**25,2%**
Suppliers and employees	(451 995)	(454 786)	(46 219)	10,2%	(56 285)	12,5%	(45 002)	9,9%	(147 506)	32,4%	(35 938)	30,5%	25,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**132 070**	**(1 198)**	**86 290**	**65,3%**	**73 994**	**56,0%**	**57 568**	**(4 806,6%)**	**217 852**	**(18 189,5%)**	**77 233**	**655,0%**	**(25,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(43 779)**	**(40 065)**	**(5 297)**	**12,1%**	**(14 188)**	**32,4%**	**(9 312)**	**23,2%**	**(28 797)**	**71,9%**	**(6 735)**	**54,8%**	**38,3%**
Capital assets	(43 779)	(40 065)	(5 297)	12,1%	(14 188)	32,4%	(9 312)	23,2%	(28 797)	71,9%	(6 735)	54,8%	38,3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(43 779)**	**(40 065)**	**(5 297)**	**12,1%**	**(14 188)**	**32,4%**	**(9 312)**	**23,2%**	**(28 797)**	**71,9%**	**(6 735)**	**54,0%**	**38,3%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**88 291**	**(41 263)**	**80 993**	**91,7%**	**59 806**	**67,7%**	**48 256**	**(116,9%)**	**189 054**	**(458,2%)**	**70 498**	**(3 339,7%)**	**(31,6%)**
Cash/cash equivalents at the year begin:	699	699	35 389	5 060,8%	108 173	15 469,6%	167 979	24 022,3%	35 389	5 060,8%	159 574	117,8%	5,3%
Cash/cash equivalents at the year end:	**88 990**	**(40 563)**	**108 173**	**121,6%**	**167 979**	**188,8%**	**213 723**	**(526,9%)**	**213 723**	**(526,9%)**	**220 003**	**1 397,4%**	**(2,9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 994	56,5%	3 791	11,9%	897	2,8%	9 173	28,8%	31 855	10,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 657	5,2%	6 609	3,6%	5 870	3,2%	162 630	88,0%	184 766	62,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 385	4,2%	1 679	3,0%	1 475	2,6%	50 922	90,2%	56 461	19,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	473	4,2%	487	4,4%	462	4,1%	9 711	87,2%	11 132	3,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51	,4%	81	,7%	25	,2%	11 922	98,7%	12 079	4,1%	-	-	-	-
Total By Income Source	**30 559**	**10,3%**	**12 647**	**4,3%**	**8 729**	**2,9%**	**244 358**	**82,5%**	**296 293**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 122	10,3%	3 183	7,9%	2 281	5,7%	30 517	76,1%	40 102	13,5%	-	-	-	-
Commercial	19 088	26,2%	4 320	5,9%	1 996	2,7%	47 344	65,1%	72 748	24,6%	-	-	-	-
Households	7 349	4,0%	5 145	2,8%	4 453	2,4%	166 497	90,8%	183 444	61,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**30 559**	**10,3%**	**12 647**	**4,3%**	**8 729**	**2,9%**	**244 358**	**82,5%**	**296 293**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	18 114	4,5%	18 902	4,7%	19 340	4,8%	347 369	86,0%	403 725	89,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	26	100,0%	-	-	-	-	-	-	26	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 204	4,5%	1 161	2,3%	1 099	2,2%	45 024	91,0%	49 487	10,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**20 345**	**4,5%**	**20 063**	**4,4%**	**20 439**	**4,5%**	**392 392**	**86,6%**	**453 238**	**100,0%**

Contact Details

Municipal Manager	Mr Thandolwethu Manda	034 212 2121
Chief Financial Officer	Mr Blessing Ndlovu	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**358 533**	**355 107**	**103 129**	**28,8%**	**94 226**	**26,3%**	**78 751**	**22,2%**	**276 107**	**77,8%**	**76 742**	**93,8%**	**2,6%**
Exchange Revenue													
Service charges - Electricity	37 183	38 837	6 742	18,1%	8 526	22,9%	8 838	22,8%	24 106	62,1%	8 257	77,1%	7,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 377	2 470	396	16,7%	650	27,4%	651	26,4%	1 698	68,7%	510	77,8%	27,8%
Sale of Goods and Rendering of Services	236	241	39	16,5%	91	38,5%	108	45,0%	238	98,6%	570	248,4%	(81,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	0	0	-	-	-	-	-	-	-	-	-	159 475,0%	-
Interest earned from Receivables	1 171	469	134	11,4%	197	16,8%	186	39,6%	517	110,3%	204	84,1%	(9,0%)
Interest earned from Current and Non Current Assets	8 150	6 720	920	11,3%	758	9,3%	1 585	23,6%	3 263	48,6%	872	44,2%	81,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 043	995	147	14,0%	606	58,1%	221	22,2%	973	97,9%	201	69,0%	9,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 125	25 689	723	2,9%	240	1,0%	124	,5%	1 086	4,2%	(1 246)	19,0%	(109,9%)
Non-Exchange Revenue													
Property rates	62 160	57 645	12 776	20,6%	18 173	29,2%	18 483	32,1%	49 431	85,8%	15 673	100,1%	17,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 463	1 734	94	2,1%	218	4,9%	210	12,1%	523	30,2%	214	123,8%	(1,8%)
Licences or permits	1 088	775	148	13,6%	239	22,0%	279	36,0%	666	86,0%	235	64,9%	18,6%
Transfer and subsidies - Operational	215 536	215 423	80 343	37,3%	63 464	29,4%	46 876	21,8%	190 683	88,5%	48 738	96,2%	(3,8%)
Interest Receivables	0	4 110	667	5 560 775,0%	1 064	8 866 716,7%	1 191	29,0%	2 923	71,1%	1 006	206,3%	18,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	0	0	-	-	-	-	-	-	-	-	1 510	967 948,7%	(100,0%)
Other Gains	0	0	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**333 063**	**337 749**	**41 908**	**12,6%**	**66 840**	**20,1%**	**58 622**	**17,4%**	**167 370**	**49,6%**	**72 030**	**64,3%**	**(18,6%)**
Employee related costs	124 644	121 754	9 743	7,8%	18 532	14,9%	20 116	16,5%	48 391	39,7%	17 912	61,9%	12,3%
Remuneration of councillors	15 974	15 402	1 208	7,6%	2 755	17,2%	2 469	16,0%	6 432	41,8%	3 682	71,1%	(32,9%)
Bulk purchases - electricity	40 870	40 870	12 406	30,4%	7 474	18,3%	13 261	32,4%	33 141	81,1%	10 492	72,1%	26,4%
Inventory consumed	2 046	2 201	1 947	95,2%	1 868	91,3%	(3 602)	(163,6%)	214	9,7%	814	88,3%	(542,7%)
Debt impairment	-	17 415	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	37 000	37 000	-	-	-	-	-	-	-	-	21 654	60,1%	(100,0%)
Interest,Dividends and Rent on Land	0	300	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 147	51 219	8 267	16,2%	17 973	35,1%	12 923	25,2%	39 164	76,5%	5 997	61,5%	115,5%
Transfers and subsidies	5 454	5 454	290	5,3%	998	18,3%	867	15,9%	2 155	39,5%	3 116	149,7%	(72,2%)
Irrecoverable debts written off	15 000	5 241	7	-	4	-	0	-	10	,2%	49	4,9%	(99,6%)
Operational Cost and Other Cost	40 928	40 893	8 039	19,6%	17 237	42,1%	12 587	30,8%	37 863	92,6%	7 983	79,5%	57,7%
Disposal of Fixed and Intangible Assets	0	0	-	-	-	-	-	-	-	-	330	250 000,0%	(100,0%)
Other Losses	0	0	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**25 470**	**17 358**	**61 221**		**27 386**		**20 129**		**108 736**		**4 712**		
Transfers and subsidies - capital (monetary allocations)	37 961	60 961	5 809	15,3%	4 174	11,0%	-	-	9 983	16,4%	6 672	51,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63 431**	**78 319**	**67 031**		**31 560**		**20 129**		**118 719**		**11 384**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 431**	**78 319**	**67 031**		**31 560**		**20 129**		**118 719**		**11 384**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 431**	**78 319**	**67 031**		**31 560**		**20 129**		**118 719**		**11 384**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 431**	**78 319**	**67 031**		**31 560**		**20 129**		**118 719**		**11 384**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**55 592**	**92 549**	**12 479**	**22,4%**	**24 160**	**43,5%**	**(5 533)**	**(6,0%)**	**31 106**	**33,6%**	**(30 629)**	**13,5%**	**(81,9%)**
National Government	32 250	53 010	8 668	26,9%	7 365	22,8%	(25 923)	(48,9%)	(9 890)	(18,7%)	1 673	49,0%	(1 649,5%)
Provincial Government	0	0	-	-	-	-	-	-	-	-	131	42,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 250**	**53 010**	**8 668**	**26,9%**	**7 365**	**22,8%**	**(25 923)**	**(48,9%)**	**(9 890)**	**(18,7%)**	**1 804**	**48,2%**	**(1 537,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 342	39 540	3 811	16,3%	16 795	72,0%	20 389	51,6%	40 995	103,7%	(32 432)	(28,0%)	(162,9%)
Capital Expenditure Functional	**55 592**	**92 549**	**12 479**	**22,4%**	**24 160**	**43,5%**	**(5 533)**	**(6,0%)**	**31 106**	**33,6%**	**(30 629)**	**13,5%**	**(81,9%)**
Municipal governance and administration	**0**	**0**	**-**	**-**	**-**	**-**	**630**	**276 325,9%**	**630**	**276 325,9%**	**565**	**51,4%**	**11,5%**
Executive and Council	0	0	-	-	-	-	-	-	-	-	709	101,2%	(100,0%)
Finance and administration	0	0	-	-	-	-	630	328 137,0%	630	328 137,0%	(144)	29,2%	(539,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**26 372**	**22 135**	**625**	**2,4%**	**2 334**	**8,9%**	**3 350**	**15,1%**	**6 309**	**28,5%**	**(23 467)**	**2,7%**	**(114,3%)**
Community and Social Services	23 407	19 170	625	2,7%	2 200	9,4%	1 413	7,4%	4 237	22,1%	(25 896)	(9,5%)	(105,5%)
Sport And Recreation	2 965	2 965	-	-	134	4,5%	1 937	65,3%	2 071	69,9%	2 415	63,9%	(19,8%)
Public Safety	0	0	-	-	-	-	-	-	-	-	14	1,4%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 805**	**70 000**	**11 854**	**41,2%**	**21 826**	**75,8%**	**(9 526)**	**(13,6%)**	**24 154**	**34,5%**	**(8 905)**	**8,1%**	**7,0%**
Planning and Development	348	348	-	-	-	-	6 332	1 820,3%	6 332	1 820,3%	(9 012)	(184,3%)	(170,3%)
Road Transport	28 457	69 652	11 854	41,7%	21 826	76,7%	(15 857)	(22,8%)	17 823	25,6%	107	58,7%	(14 939,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**414**	**414**	**-**	**-**	**-**	**-**	**13**	**3,0%**	**13**	**3,0%**	**1 179**	**98,7%**	**(98,9%)**
Energy sources	0	0	-	-	-	-	13	13 020,8%	13	13 020,8%	1 179	48,7%	(98,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	414	414	-	-	-	-	-	-	-	-	-	878,1%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**404 891**	**433 148**	**144 134**	**35,6%**	**111 176**	**27,5%**	**112 646**	**26,0%**	**367 956**	**84,9%**	**83 960**	**102,1%**	**34,2%**
Property rates	35 404	49 987	-	-	-	-	-	-	-	-	51 018	324,2%	(100,0%)

Service charges	33 949	42 292	-	-	-	-	-	-	-	-	6 952	76,4%	(100,0%)
Other revenue	31 683	61 343	-	-	-	-	-	-	-	-	19 055	1 656,9%	(100,0%)
Transfers and Subsidies - Operational	221 926	215 423	143 808	64,8%	110 844	49,9%	111 335	51,7%	365 988	169,9%	(154 369)	(148,5%)	(172,1%)
Transfers and Subsidies - Capital	75 066	60 961	-	-	-	-	-	-	-	-	160 424	877,6%	(100,0%)
Interest	6 862	3 142	326	4,7%	331	4,8%	1 310	41,7%	1 968	62,6%	880	49,0%	48,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(297 701)**	**(358 203)**	**(75 317)**	**25,3%**	**(104 833)**	**35,2%**	**(101 379)**	**28,3%**	**(281 529)**	**78,6%**	**(72 777)**	**104,2%**	**39,3%**
Suppliers and employees	(297 701)	(358 203)	(75 317)	25,3%	(104 833)	35,2%	(101 379)	28,3%	(281 529)	78,6%	(72 777)	104,2%	39,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**107 190**	**74 946**	**68 818**	**64,2%**	**6 342**	**5,9%**	**11 267**	**15,0%**	**86 427**	**115,3%**	**11 183**	**89,3%**	**,8%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**12 080**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	12 080	-	(100,0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(101 890)**	**(106 812)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 970)**	**2,8%**	**(100,0%)**
Capital assets	(101 890)	(106 812)	-	-	-	-	-	-	-	-	(1 970)	2,8%	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(101 890)**	**(106 812)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10 111**	**(10,5%)**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**5 300**	**(31 866)**	**68 818**	**1 298,4%**	**6 342**	**119,7%**	**11 267**	**(35,4%)**	**86 427**	**(271,2%)**	**21 293**	**(118,5%)**	**(47,1%)**
Cash/cash equivalents at the year begin:	71 395	74 230	-	-	68 818	96,4%	75 160	101,3%	-	-	122 999	-	(38,9%)
Cash/cash equivalents at the year end:	**76 695**	**42 364**	**68 818**	**89,7%**	**75 160**	**98,0%**	**86 427**	**204,0%**	**86 427**	**204,0%**	**144 292**	**207,5%**	**(40,1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 263	52,1%	196	4,5%	151	3,5%	1 735	39,9%	4 346	20,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	406	5,7%	129	1,8%	118	1,7%	6 477	90,8%	7 130	34,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	168	7,1%	72	3,0%	89	3,7%	2 052	86,2%	2 381	11,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	154	2,2%	51	,7%	52	,7%	6 656	96,3%	6 913	33,3%	-	-	-	-
Total By Income Source	**2 991**	**14,4%**	**447**	**2,2%**	**410**	**2,0%**	**16 921**	**81,5%**	**20 770**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	698	12,0%	127	2,2%	114	2,0%	4 881	83,9%	5 819	28,0%	-	-	-	-
Commercial	1 621	46,4%	153	4,4%	143	4,1%	1 574	45,1%	3 492	16,8%	-	-	-	-
Households	497	13,1%	111	2,9%	83	2,2%	3 097	81,8%	3 787	18,2%	-	-	-	-
Other	175	2,3%	57	,7%	71	,9%	7 368	96,0%	7 672	36,9%	-	-	-	-
Total By Customer Group	**2 991**	**14,4%**	**447**	**2,2%**	**410**	**2,0%**	**16 921**	**81,5%**	**20 770**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 612	97,9%	5	,3%	-	-	30	1,8%	1 647	92,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	127	96,2%	-	-	-	-	5	3,8%	132	7,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 739**	**97,8%**	**5**	**,3%**	**-**	**-**	**35**	**2,0%**	**1 779**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**296 818**	**318 783**	**96 507**	**32,5%**	**85 645**	**28,9%**	**65 754**	**20,6%**	**247 905**	**77,8%**	**77 131**	**78,6%**	**(14,8%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	600	284	47,3%	412	68,7%	413	68,8%	1 109	184,9%	335	125,3%	23,2%
Sale of Goods and Rendering of Services	416	416	77	18,4%	49	11,8%	33	8,0%	159	38,2%	23	32,4%	45,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 000	12 000	2 184	18,2%	3 546	29,5%	2 983	24,9%	8 712	72,6%	15 827	145,8%	(81,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	880	880	121	13,8%	105	11,9%	240	27,3%	467	53,0%	140	60,9%	72,0%
Licences or permits	200	200	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	200	21 200	0	,1%	-	-	-	-	0	-	-	,2%	-
Non-Exchange Revenue													
Property rates	33 000	33 000	8 648	26,2%	8 652	26,2%	8 657	26,2%	25 957	78,7%	3 439	30,9%	151,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	300	300	231	77,0%	102	33,8%	203	67,8%	536	178,6%	141	83,9%	44,4%
Licences or permits	250	250	1	,3%	1	,5%	4	1,7%	6	2,5%	16	,3%	(73,5%)
Transfer and subsidies - Operational	248 972	249 937	84 961	34,1%	72 778	29,2%	53 221	21,3%	210 959	84,4%	57 211	89,6%	(7,0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**335 857**	**408 281**	**59 260**	**17,6%**	**70 592**	**21,0%**	**63 842**	**15,6%**	**193 694**	**47,4%**	**53 388**	**50,8%**	**19,6%**
Employee related costs	119 350	108 787	25 495	21,4%	30 369	25,4%	27 583	25,4%	83 447	76,7%	28 795	86,0%	(4,2%)
Remuneration of councillors	19 729	19 121	4 295	21,8%	4 817	24,4%	4 390	23,0%	13 502	70,6%	-	15,0%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 799	1 929	40	2,2%	180	10,0%	517	26,8%	736	38,2%	180	5,0%	187,5%
Debt impairment	-	17 226	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	50 000	52 473	3	-	3	-	3	-	8	-	-	-	(100,0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	86 225	74 906	12 981	15,1%	24 780	28,7%	23 039	30,8%	60 800	81,2%	16 913	52,4%	36,2%
Transfers and subsidies	-	12	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	21 036	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	58 754	50 791	16 446	28,0%	10 444	17,8%	8 310	16,4%	35 199	69,3%	7 501	52,6%	10,8%
Disposal of Fixed and Intangible Assets	-	62 000	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(39 039)**	**(89 498)**	**37 247**		**15 052**		**1 912**		**54 212**		**23 744**		
Transfers and subsidies - capital (monetary allocations)	62 579	70 557	15 236	24,3%	17 408	27,8%	10 758	15,2%	43 403	61,5%	5 831	85,5%	84,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 540**	**(18 941)**	**52 483**		**32 461**		**12 670**		**97 614**		**29 575**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**23 540**	**(18 941)**	**52 483**		**32 461**		**12 670**		**97 614**		**29 575**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 540**	**(18 941)**	**52 483**		**32 461**		**12 670**		**97 614**		**29 575**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 540**	**(18 941)**	**52 483**		**32 461**		**12 670**		**97 614**		**29 575**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**79 184**	**89 749**	**14 150**	**17,9%**	**19 367**	**24,5%**	**18 017**	**20,1%**	**51 534**	**57,4%**	**5 647**	**57,3%**	**219,1%**
National Government	64 732	70 791	13 249	20,5%	15 192	23,5%	9 580	13,5%	38 021	53,7%	5 060	61,7%	89,3%
Provincial Government	-	476	-	-	-	-	-	-	-	-	12	93,7%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 732**	**71 267**	**13 249**	**20,5%**	**15 192**	**23,5%**	**9 580**	**13,4%**	**38 021**	**53,4%**	**5 072**	**62,7%**	**88,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 452	18 482	901	6,2%	4 175	28,9%	8 436	45,6%	13 512	73,1%	575	31,0%	1 367,4%
Capital Expenditure Functional	**82 352**	**90 089**	**15 104**	**18,3%**	**19 388**	**23,5%**	**17 093**	**19,0%**	**51 584**	**57,3%**	**5 784**	**56,8%**	**195,5%**
Municipal governance and administration	**790**	**4 659**	**700**	**88,6%**	**282**	**35,7%**	**340**	**7,3%**	**1 322**	**28,4%**	**66**	**38,7%**	**411,7%**
Executive and Council	120	830	700	583,3%	40	32,9%	-	-	740	89,1%	-	-	-
Finance and administration	665	3 824	-	-	243	36,5%	340	8,9%	582	15,2%	66	39,0%	411,7%
Internal audit	5	5	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 461**	**13 606**	**3 248**	**34,3%**	**3 820**	**40,4%**	**2 329**	**17,1%**	**9 397**	**69,1%**	**138**	**33,7%**	**1 586,5%**
Community and Social Services	338	981	-	-	31	9,3%	180	18,4%	211	21,5%	-	6,9%	(100,0%)
Sport And Recreation	8 053	11 955	3 218	40,0%	3 710	46,1%	2 149	18,0%	9 078	75,9%	-	-	(100,0%)
Public Safety	1 070	670	30	2,8%	78	7,3%	-	-	108	16,1%	138	55,9%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 358**	**67 874**	**11 156**	**16,1%**	**11 938**	**17,2%**	**14 424**	**21,3%**	**37 518**	**55,3%**	**5 580**	**59,7%**	**158,5%**
Planning and Development	23 038	15 601	1 984	8,6%	866	3,8%	9 246	59,3%	12 096	77,5%	508	17,3%	1 719,9%
Road Transport	46 320	52 272	9 171	19,8%	11 072	23,9%	5 178	9,9%	25 421	48,6%	5 072	62,0%	2,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 743**	**3 950**	**-**	**-**	**3 348**	**122,1%**	**-**	**-**	**3 348**	**84,8%**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 743	3 950	-	-	3 348	122,1%	-	-	3 348	84,8%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**391 381**	**421 292**	**156 496**	**40,0%**	**102 920**	**26,3%**	**93 370**	**22,2%**	**352 787**	**83,7%**	**68 986**	**83,5%**	**35,3%**
Property rates	49 200	23 000	4 838	9,8%	2 533	5,1%	5 337	23,2%	12 708	55,3%	436	5,1%	1 124,1%

Service charges	1 128	1 128	63	5,6%	306	27,1%	346	30,7%	715	63,4%	156	58,0%	122,1%
Other revenue	18 226	64 416	7 332	40,2%	2 723	14,9%	6 994	10,9%	17 049	26,5%	1 736	42,5%	302,9%
Transfers and Subsidies - Operational	248 248	249 213	105 283	42,4%	79 854	32,2%	64 516	25,9%	249 653	100,2%	59 027	95,4%	9,3%
Transfers and Subsidies - Capital	62 579	71 534	37 008	59,1%	14 000	22,4%	13 791	19,3%	64 799	90,6%	4 812	75,1%	186,6%
Interest	12 000	12 000	1 972	16,4%	3 504	29,2%	2 386	19,9%	7 862	65,5%	2 819	68,5%	(15,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(584 571)**	**(256 503)**	**(20 912)**	**3,6%**	**(25 327)**	**4,3%**	**(27 766)**	**10,8%**	**(74 006)**	**28,9%**	**(18 163)**	**12,6%**	**52,9%**
Suppliers and employees	(583 836)	(255 768)	(20 912)	3,6%	(25 327)	4,3%	(27 766)	10,9%	(74 006)	28,9%	(18 163)	12,6%	52,9%
Finance charges	(735)	(735)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(193 190)**	**164 789**	**135 583**	**(70,2%)**	**77 593**	**(40,2%)**	**65 604**	**39,8%**	**278 780**	**169,2%**	**50 824**	**379,0%**	**29,1%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**7**	**-**	**(386)**	**-**	**(10 300)**	**-**	**(10 679)**	**-**	**(10 196)**	**-**	**1,0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	7	-	(386)	-	(10 300)	-	(10 679)	-	(10 196)	-	1,0%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(91 017)**	**(76 619)**	**(16 167)**	**17,8%**	**(20 813)**	**22,9%**	**(20 091)**	**26,2%**	**(57 071)**	**74,5%**	**(6 603)**	**83,0%**	**204,3%**
Capital assets	(91 017)	(76 619)	(16 167)	17,8%	(20 813)	22,9%	(20 091)	26,2%	(57 071)	74,5%	(6 603)	83,0%	204,3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(91 017)**	**(76 619)**	**(16 160)**	**17,8%**	**(21 199)**	**23,3%**	**(30 391)**	**39,7%**	**(67 750)**	**88,4%**	**(16 799)**	**118,2%**	**80,9%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(284 207)**	**88 170**	**119 423**	**(42,0%)**	**56 394**	**(19,8%)**	**35 213**	**39,9%**	**211 030**	**239,3%**	**34 025**	**1 333,4%**	**3,5%**
Cash/cash equivalents at the year begin:	159 683	85 177	83 837	52,5%	185 717	116,3%	242 111	284,2%	83 837	98,4%	175 191	-	38,2%
Cash/cash equivalents at the year end:	**(124 524)**	**173 347**	**185 717**	**(149,1%)**	**242 111**	**(194,4%)**	**277 324**	**160,0%**	**277 324**	**160,0%**	**209 216**	**236,5%**	**32,6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 368	5,5%	2 349	5,5%	2 164	5,0%	36 040	84,0%	42 921	96,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	120	6,8%	99	5,6%	60	3,4%	1 483	84,2%	1 763	3,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 489**	**5,6%**	**2 448**	**5,5%**	**2 224**	**5,0%**	**37 524**	**84,0%**	**44 684**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 927	6,1%	1 864	5,9%	1 786	5,7%	25 892	82,3%	31 468	70,4%	-	-	-	-
Commercial	545	4,3%	568	4,5%	422	3,3%	11 170	87,9%	12 705	28,4%	-	-	-	-
Households	16	3,2%	16	3,2%	16	3,2%	462	90,5%	511	1,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 489**	**5,6%**	**2 448**	**5,5%**	**2 224**	**5,0%**	**37 524**	**84,0%**	**44 684**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**441 892**	**433 140**	**128 248**	**29,0%**	**121 612**	**27,5%**	**92 975**	**21,5%**	**342 835**	**79,2%**	**93 910**	**75,4%**	**(1,0%)**
Exchange Revenue													
Service charges - Electricity	123 684	123 684	30 202	24,4%	38 256	30,9%	24 620	19,9%	93 078	75,3%	26 476	67,2%	(7,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 472	13 240	3 948	27,3%	3 945	27,3%	1 664	12,6%	9 556	72,2%	3 755	81,1%	(55,7%)
Sale of Goods and Rendering of Services	32 001	31 886	404	1,3%	174	,5%	123	,4%	702	2,2%	129	6,8%	(4,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1 109	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 330	2 519	813	15,3%	338	6,3%	441	17,5%	1 593	63,2%	1 060	70,8%	(58,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	527	507	93	17,7%	92	17,4%	98	19,4%	283	55,8%	94	67,4%	4,9%
Licences or permits	3 495	3 435	732	21,0%	725	20,8%	1 139	33,2%	2 597	75,6%	819	65,9%	39,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	947	265	66	6,9%	67	7,0%	120	45,5%	253	95,5%	124	28,9%	(2,6%)
Non-Exchange Revenue													
Property rates	61 771	58 169	13 426	21,7%	13 458	21,8%	15 709	27,0%	42 593	73,2%	12 326	67,5%	27,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	121	148	65	54,1%	9	7,2%	46	31,3%	120	81,2%	1	1,8%	8 653,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	194 833	196 413	78 220	40,1%	64 533	33,1%	49 001	24,9%	191 754	97,6%	49 127	98,7%	(,3%)
Interest Receivables	4 711	1 763	(4)	(,1%)	(2)	-	-	-	(6)	(,3%)	(0)	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	283	-	17	-	12	-	312	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**451 362**	**477 643**	**124 371**	**27,6%**	**107 721**	**23,9%**	**71 427**	**15,0%**	**303 519**	**63,5%**	**107 621**	**66,9%**	**(33,6%)**
Employee related costs	158 361	173 801	39 396	24,9%	48 129	30,4%	40 616	23,4%	128 140	73,7%	36 159	73,9%	12,3%
Remuneration of councillors	12 889	12 889	2 910	22,6%	2 849	22,1%	2 911	22,6%	8 670	67,3%	2 893	76,6%	,6%
Bulk purchases - electricity	93 940	111 050	27 126	28,9%	24 196	25,8%	21 902	19,7%	73 224	65,9%	19 001	74,8%	15,3%
Inventory consumed	8 422	5 312	1 773	21,1%	411	4,9%	1 871	35,2%	4 055	76,3%	1 837	40,6%	1,8%
Debt impairment	17 968	13 403	21 234	118,2%	-	-	(14 973)	(111,7%)	6 261	46,7%	(2 388)	(3,4%)	527,0%
Depreciation, Amortisation and Impairment	30 543	36 349	9 493	31,1%	9 298	30,4%	8 959	24,6%	27 749	76,3%	8 318	56,5%	7,7%
Interest,Dividends and Rent on Land	2 789	6 030	81	2,9%	477	17,1%	174	2,9%	732	12,1%	0	,1%	756 478,3%
Contracted services	80 813	77 826	10 263	12,7%	7 751	9,6%	6 703	8,6%	24 716	31,8%	27 249	63,0%	(75,4%)
Transfers and subsidies	2 100	2 456	1 131	53,9%	1	,1%	325	13,2%	1 458	59,4%	319	75,1%	1,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	43 537	38 527	10 965	25,2%	14 610	33,6%	2 921	7,6%	28 496	74,0%	14 233	81,7%	(79,5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	18	-	18	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 470)**	**(44 504)**	**3 877**		**13 891**		**21 548**		**39 316**		**(13 711)**		
Transfers and subsidies - capital (monetary allocations)	36 217	56 217	15 233	42,1%	10 237	28,3%	4 941	8,8%	30 411	54,1%	8 802	77,4%	(43,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 747**	**11 713**	**19 110**		**24 128**		**26 489**		**69 727**		**(4 909)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**26 747**	**11 713**	**19 110**		**24 128**		**26 489**		**69 727**		**(4 909)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 747**	**11 713**	**19 110**		**24 128**		**26 489**		**69 727**		**(4 909)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 747**	**11 713**	**19 110**		**24 128**		**26 489**		**69 727**		**(4 909)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**64 618**	**54 108**	**14 810**	**22,9%**	**16 875**	**26,1%**	**4 461**	**8,2%**	**36 146**	**66,8%**	**4 516**	**61,9%**	**(1,2%)**
National Government	29 927	29 918	14 740	49,3%	16 754	56,0%	3 073	10,3%	34 567	115,5%	3 177	70,0%	(3,2%)
Provincial Government	-	17 391	-	-	121	-	1 361	7,8%	1 482	8,5%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 927**	**47 310**	**14 740**	**49,3%**	**16 875**	**56,4%**	**4 434**	**9,4%**	**36 049**	**76,2%**	**3 177**	**70,0%**	**39,6%**
Borrowing	25 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 691	6 799	70	,7%	-	-	27	,4%	97	1,4%	1 339	32,1%	(98,0%)
Capital Expenditure Functional	**64 618**	**54 108**	**14 810**	**22,9%**	**16 875**	**26,1%**	**4 461**	**8,2%**	**36 146**	**66,8%**	**4 516**	**61,9%**	**(1,2%)**
Municipal governance and administration	**32 121**	**938**	**70**	**,2%**	**-**	**-**	**-**	**-**	**70**	**7,5%**	**43**	**15,4%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	14	6,0%	(100,0%)
Finance and administration	32 121	938	70	,2%	-	-	-	-	70	7,5%	29	16,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 050**	**29 146**	**6 050**	**60,2%**	**4 907**	**48,8%**	**3 781**	**13,0%**	**14 738**	**50,6%**	**3 177**	**62,0%**	**19,0%**
Community and Social Services	-	300	3 662	-	2 314	-	(5 976)	(1 992,0%)	-	-	3 177	52,2%	(288,1%)
Sport And Recreation	9 300	11 413	2 387	25,7%	2 472	26,6%	8 396	73,6%	13 256	116,1%	-	-	(100,0%)
Public Safety	750	17 433	-	-	121	16,2%	1 361	7,8%	1 482	8,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 447**	**22 525**	**8 690**	**38,7%**	**11 968**	**53,3%**	**680**	**3,0%**	**21 338**	**94,7%**	**1 112**	**83,7%**	**(38,9%)**
Planning and Development	1 820	220	-	-	-	-	27	12,3%	27	12,3%	1 112	173,4%	(97,6%)
Road Transport	20 627	22 305	8 690	42,1%	11 968	58,0%	653	2,9%	21 311	95,5%	-	80,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**184**	**61,7%**	**(100,0%)**
Energy sources	-	1 500	-	-	-	-	-	-	-	-	-	98,6%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	184	50,7%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**486 472**	**505 125**	**300 425**	**61,8%**	**341 417**	**70,2%**	**301 332**	**59,7%**	**943 173**	**186,7%**	**246 311**	**127,1%**	**22,3%**
Property rates	59 300	55 842	2 767	4,7%	2 394	4,0%	5 519	9,9%	10 680	19,1%	3 434	21,4%	60,7%

Service charges	148 623	153 463	8 889	6,0%	8 593	5,8%	10 183	6,6%	27 665	18,0%	15 265	23,3%	(33,3%)
Other revenue	42 169	41 138	15 962	37,9%	56 395	133,7%	16 735	40,7%	89 092	216,6%	1 738	38,9%	862,9%
Transfers and Subsidies - Operational	194 833	195 946	311 936	160,1%	262 450	134,7%	235 237	120,1%	809 623	413,2%	199 311	346,9%	18,0%
Transfers and Subsidies - Capital	36 217	56 217	(39 939)	(110,3%)	11 248	31,1%	33 217	59,1%	4 526	8,1%	25 503	(173,7%)	30,2%
Interest	5 330	2 519	810	15,2%	337	6,3%	441	17,5%	1 587	63,0%	1 060	140,0%	(58,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(427 603)**	**(461 243)**	**(115 799)**	**27,1%**	**(73 779)**	**17,3%**	**(50 363)**	**10,9%**	**(239 940)**	**52,0%**	**(71 010)**	**58,9%**	**(29,1%)**
Suppliers and employees	(424 814)	(455 213)	(115 799)	27,3%	(73 779)	17,4%	(50 363)	11,1%	(239 940)	52,7%	(71 010)	58,9%	(29,1%)
Finance charges	(2 789)	(6 030)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**58 870**	**43 882**	**184 626**	**313,6%**	**267 638**	**454,6%**	**250 969**	**571,9%**	**703 233**	**1 602,6%**	**175 301**	**526,3%**	**43,2%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(72 574)**	**(64 627)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(72 574)	(64 627)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(72 574)**	**(64 627)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**25 000**	**25 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**25 000**	**25 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**11 295**	**4 255**	**184 626**	**1 634,6%**	**267 638**	**2 369,5%**	**250 969**	**5 898,5%**	**703 233**	**16 528,0%**	**175 301**	**2 320,6%**	**43,2%**
Cash/cash equivalents at the year begin:	36 664	36 664	16 986	46,3%	201 612	549,9%	469 250	1 279,9%	16 986	46,3%	250 713	109,7%	87,2%
Cash/cash equivalents at the year end:	**47 959**	**40 918**	**201 612**	**420,4%**	**469 250**	**978,4%**	**720 219**	**1 760,1%**	**720 219**	**1 760,1%**	**456 102**	**855,9%**	**57,9%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 037	40,8%	2 456	12,5%	436	2,2%	8 750	44,5%	19 680	27,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 603	9,2%	3 060	7,8%	1 168	3,0%	31 470	80,1%	39 301	55,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	818	7,9%	750	7,2%	252	2,4%	8 579	82,5%	10 399	14,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	31,8%	5	9,2%	2	4,4%	31	54,6%	57	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 538)	(97,4%)	(2 183)	(138,3%)	(700)	(44,3%)	5 999	380,0%	1 579	2,2%	-	-	-	-
Total By Income Source	**10 939**	**15,4%**	**4 089**	**5,8%**	**1 159**	**1,6%**	**54 829**	**77,2%**	**71 015**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 386	18,0%	(645)	(8,4%)	(440)	(5,7%)	7 408	96,1%	7 708	10,9%	-	-	-	-
Commercial	6 909	52,5%	1 599	12,2%	212	1,6%	4 434	33,7%	13 153	18,5%	-	-	-	-
Households	1 908	6,0%	2 261	7,1%	878	2,8%	26 667	84,1%	31 714	44,7%	-	-	-	-
Other	736	4,0%	875	4,7%	510	2,8%	16 320	88,5%	18 440	26,0%	-	-	-	-
Total By Customer Group	**10 939**	**15,4%**	**4 089**	**5,8%**	**1 159**	**1,6%**	**54 829**	**77,2%**	**71 015**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	10	100,0%	-	-	-	-	-	-	10	1,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	397	3 547,2%	-	-	-	-	(386)	(3 447,2%)	11	2,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	518	100,0%	518	96,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**407**	**75,5%**	**-**	**-**	**-**	**-**	**132**	**24,5%**	**539**	**100,0%**

Contact Details

Municipal Manager	Ms Noxolo Ndaba	033 413 9101
Chief Financial Officer	Mr Mtandeni Nene	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**712 053**	**725 802**	**270 824**	**38,0%**	**228 317**	**32,1%**	**193 407**	**26,6%**	**692 548**	**95,4%**	**169 431**	**93,0%**	**14,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	85 959	85 988	20 030	23,3%	27 081	31,5%	28 476	33,1%	75 586	87,9%	16 955	60,6%	67,9%
Service charges - Waste Water Management	15 320	17 321	4 101	26,8%	6 033	39,4%	6 528	37,7%	16 662	96,2%	3 370	65,6%	93,7%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	43	224	140	322,0%	143	328,0%	(11)	(5,0%)	271	121,2%	80	188,3%	(113,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 350	48 016	13 973	38,4%	14 546	40,0%	7 817	16,3%	36 336	75,7%	15 250	124,9%	(48,7%)
Interest earned from Current and Non Current Assets	11 377	11 377	2 199	19,3%	1 106	9,7%	1 297	11,4%	4 603	40,5%	834	40,1%	55,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	596	596	108	18,1%	84	14,0%	99	16,6%	290	48,7%	110	76,6%	(9,9%)
Licences or permits	-	4	-	-	4	-	-	-	4	100,0%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	137	4	-	-	-	-	-	-	-	-	-	3,1%	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	562 271	562 271	230 275	41,0%	179 319	31,9%	149 202	26,5%	558 796	99,4%	132 653	97,8%	12,5%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	179	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**656 222**	**693 409**	**147 136**	**22,4%**	**193 270**	**29,5%**	**167 772**	**24,2%**	**508 178**	**73,3%**	**161 787**	**69,5%**	**3,7%**
Employee related costs	295 253	297 045	71 667	24,3%	85 175	28,8%	71 292	24,0%	228 134	76,8%	67 438	79,4%	5,7%
Remuneration of councillors	8 281	7 263	1 828	22,1%	1 813	21,9%	1 813	25,0%	5 454	75,1%	1 831	68,5%	(1,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	52 796	52 255	6 065	11,5%	10 083	19,1%	18 540	35,5%	34 688	66,4%	1 896	22,5%	877,7%
Debt impairment	52 414	52 414	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	86 276	64 286	15 699	18,2%	15 667	18,2%	18 081	28,1%	49 447	76,9%	8 555	58,1%	111,4%
Interest,Dividends and Rent on Land	-	-	51	-	160	-	126	-	337	-	195	141,2%	(35,5%)
Contracted services	93 347	140 446	34 293	36,7%	49 284	52,8%	31 007	22,1%	114 585	81,6%	54 131	101,1%	(42,7%)
Transfers and subsidies	10 000	10 000	2 000	20,0%	2 500	25,0%	5 500	55,0%	10 000	100,0%	3 400	58,1%	61,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	57 854	69 699	15 533	26,8%	28 587	49,4%	21 413	30,7%	65 534	94,0%	24 341	94,5%	(12,0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**55 831**	**32 393**	**123 688**		**35 046**		**25 635**		**184 370**		**7 644**		
Transfers and subsidies - capital (monetary allocations)	315 123	315 123	38 114	12,1%	143 128	45,4%	69 115	21,9%	250 358	79,4%	31 452	49,2%	119,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**370 954**	**347 516**	**161 802**		**178 175**		**94 750**		**434 728**		**39 095**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**370 954**	**347 516**	**161 802**		**178 175**		**94 750**		**434 728**		**39 095**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**370 954**	**347 516**	**161 802**		**178 175**		**94 750**		**434 728**		**39 095**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**370 954**	**347 516**	**161 802**		**178 175**		**94 750**		**434 728**		**39 095**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**244 964**	**255 850**	**34 749**	**14,2%**	**111 372**	**45,5%**	**53 809**	**21,0%**	**199 931**	**78,1%**	**26 978**	**51,3%**	**99,5%**
National Government	238 787	251 188	34 733	14,5%	110 511	46,3%	51 100	20,3%	196 344	78,2%	26 131	51,2%	95,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**238 787**	**251 188**	**34 733**	**14,5%**	**110 511**	**46,3%**	**51 100**	**20,3%**	**196 344**	**78,2%**	**26 131**	**51,2%**	**95,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 178	4 662	16	,3%	861	13,9%	2 710	58,1%	3 587	76,9%	846	53,6%	220,3%
Capital Expenditure Functional	**244 964**	**255 850**	**34 749**	**14,2%**	**111 372**	**45,5%**	**53 809**	**21,0%**	**199 931**	**78,1%**	**26 978**	**51,3%**	**99,5%**
Municipal governance and administration	**1 065**	**1 175**	**16**	**1,5%**	**843**	**79,2%**	**83**	**7,1%**	**942**	**80,2%**	**488**	**100,0%**	**(83,0%)**
Executive and Council	810	744	-	-	744	91,9%	-	-	744	100,0%	-	88,9%	-
Finance and administration	255	431	16	6,3%	99	38,7%	83	19,3%	198	46,0%	488	101,8%	(83,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**200**	**17**	**-**	**-**	**17**	**8,7%**	**-**	**-**	**17**	**100,0%**	**-**	**-**	**-**
Community and Social Services	200	17	-	-	17	8,7%	-	-	17	100,0%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**87**	**117**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	87	117	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**243 612**	**254 540**	**34 733**	**14,3%**	**110 511**	**45,4%**	**53 726**	**21,1%**	**198 971**	**78,2%**	**26 490**	**51,0%**	**102,8%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	231 643	204 361	34 733	15,0%	74 049	32,0%	50 255	24,6%	159 037	77,8%	26 490	51,8%	89,7%
Waste Water Management	11 970	50 179	-	-	36 463	304,6%	3 471	6,9%	39 934	79,6%	-	24,9%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**959 457**	**922 508**	**750 532**	**78,2%**	**502 768**	**52,4%**	**644 170**	**69,8%**	**1 897 470**	**205,7%**	**562 817**	**204,0%**	**14,5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	69 883	32 909	5 418	7,8%	1 327	1,9%	3 659	11,1%	10 404	31,6%	(301)	(1,3%)	(1 313,8%)
Other revenue	803	828	248	30,8%	231	28,7%	-	-	478	57,7%	190	67,0%	(100,0%)
Transfers and Subsidies - Operational	562 271	562 271	679 465	120,8%	472 799	84,1%	640 511	113,9%	1 792 776	318,8%	546 826	293,4%	17,1%
Transfers and Subsidies - Capital	315 123	315 123	49 000	15,5%	12 738	4,0%	-	-	61 738	19,6%	-	49,4%	-
Interest	11 377	11 377	16 401	144,2%	15 672	137,8%	-	-	32 074	281,9%	16 103	439,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(499 114)**	**(623 181)**	**105 271**	**(21,1%)**	**(8 215)**	**1,6%**	**(78 030)**	**12,5%**	**19 026**	**(3,1%)**	**(10 480)**	**(14,2%)**	**644,6%**
Suppliers and employees	(489 114)	(613 181)	105 271	(21,5%)	(8 215)	1,7%	(78 030)	12,7%	19 026	(3,1%)	(10 480)	(14,5%)	644,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**460 342**	**299 327**	**855 803**	**185,9%**	**494 553**	**107,4%**	**566 140**	**189,1%**	**1 916 496**	**640,3%**	**552 337**	**674,0%**	**2,5%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(281 619)**	**(294 227)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(281 619)	(294 227)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(281 619)**	**(294 227)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**178 723**	**5 100**	**855 803**	**478,8%**	**494 553**	**276,7%**	**566 140**	**11 101,5%**	**1 916 496**	**37 580,7%**	**552 337**	**30 074,9%**	**2,5%**
Cash/cash equivalents at the year begin:	23 701	10 176	-	-	855 803	3 610,8%	1 350 355	13 270,3%	-	-	1 300 982	1 486,0%	3,8%
Cash/cash equivalents at the year end:	**202 424**	**15 275**	**855 803**	**422,8%**	**1 350 355**	**667,1%**	**1 916 496**	**12 546,2%**	**1 916 496**	**12 546,2%**	**1 853 318**	**17 967,1%**	**3,4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 113	2,8%	20 074	5,0%	10 546	2,6%	358 245	89,6%	399 978	52,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 609	2,9%	4 660	5,2%	2 288	2,6%	80 136	89,3%	89 693	11,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	2,2%	69	4,3%	34	2,2%	1 449	91,3%	1 586	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 851	1,2%	5 648	2,3%	4 915	2,0%	227 646	94,4%	241 061	31,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(630)	(1,9%)	(334)	(1,0%)	(1 193)	(3,7%)	34 673	106,6%	32 515	4,3%	-	-	-	-
Total By Income Source	**15 976**	**2,1%**	**30 118**	**3,9%**	**16 591**	**2,2%**	**702 148**	**91,8%**	**764 833**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 746	4,2%	4 008	6,1%	2 730	4,1%	56 561	85,6%	66 045	8,6%	-	-	-	-
Commercial	1 677	2,2%	3 225	4,3%	1 919	2,5%	68 499	90,9%	75 321	9,8%	-	-	-	-
Households	10 679	1,8%	21 259	3,6%	11 139	1,9%	555 584	92,8%	598 661	78,3%	-	-	-	-
Other	874	3,5%	1 626	6,6%	802	3,2%	21 504	86,7%	24 806	3,2%	-	-	-	-
Total By Customer Group	**15 976**	**2,1%**	**30 118**	**3,9%**	**16 591**	**2,2%**	**702 148**	**91,8%**	**764 833**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 382	41,8%	129	1,2%	-	-	5 971	57,0%	10 482	3,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28 909	9,3%	6 714	2,2%	66	-	274 909	88,5%	310 599	96,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**33 291**	**10,4%**	**6 843**	**2,1%**	**66**	**-**	**280 880**	**87,5%**	**321 080**	**100,0%**

Contact Details

Municipal Manager	Mr Mlungisi Vusumuzi Ntanzi	034 219 1512
Chief Financial Officer	Mr Skhumbuzo Mbuyazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**2 705 642**	**2 727 211**	**791 762**	**29,3%**	**731 880**	**27,1%**	**655 467**	**24,0%**	**2 179 109**	**79,9%**	**603 340**	**81,2%**	**8,6%**
Exchange Revenue													
Service charges - Electricity	1 015 627	1 015 627	283 021	27,9%	241 247	23,8%	232 285	22,9%	756 552	74,5%	212 388	77,9%	9,4%
Service charges - Water	252 278	247 028	60 987	24,2%	62 626	24,8%	62 168	25,2%	185 781	75,2%	59 068	74,7%	5,2%
Service charges - Waste Water Management	164 016	162 966	37 708	23,0%	37 888	23,1%	37 941	23,3%	113 537	69,7%	35 640	68,2%	6,5%
Service charges - Waste Management	119 286	120 089	30 367	25,5%	30 381	25,5%	30 181	25,1%	90 929	75,7%	28 423	73,9%	6,2%
Sale of Goods and Rendering of Services	5 237	6 383	1 931	36,9%	1 947	37,2%	2 142	33,6%	6 020	94,3%	2 141	127,6%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 695	3 695	907	24,6%	853	23,1%	881	23,8%	2 642	71,5%	757	67,5%	16,4%
Interest earned from Current and Non Current Assets	5 927	7 927	2 019	34,1%	2 055	34,7%	4 447	56,1%	8 521	107,5%	1 606	69,1%	176,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 342	13 052	3 151	25,5%	3 375	27,3%	3 128	24,0%	9 654	74,0%	2 558	68,1%	22,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 436	1 941	689	48,0%	107	7,4%	286	14,8%	1 083	55,8%	172	40,8%	66,2%
Non-Exchange Revenue													
Property rates	455 840	455 840	115 945	25,4%	116 512	25,6%	116 898	25,6%	349 355	76,6%	107 430	76,9%	8,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 057	7 057	994	12,3%	1 919	23,8%	5 120	72,5%	8 032	113,8%	808	39,2%	533,6%
Licences or permits	38	38	15	40,1%	6	15,4%	11	28,0%	32	83,5%	34	124,7%	(68,5%)
Transfer and subsidies - Operational	652 424	663 723	250 421	38,4%	228 818	35,1%	156 114	23,5%	635 353	95,7%	150 789	95,6%	3,5%
Interest Receivables	3 336	3 336	1 294	38,8%	1 500	45,0%	1 486	44,6%	4 280	128,3%	1 376	124,2%	8,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	11 909	2 057	-	2 038	-	2 826	23,7%	6 920	58,1%	-	-	(100,0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	6 102	6 599	256	4,2%	609	10,0%	(446)	(6,8%)	419	6,3%	149	,1%	(400,1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 849 756**	**2 904 908**	**658 817**	**23,1%**	**782 135**	**27,4%**	**752 366**	**25,9%**	**2 193 318**	**75,5%**	**622 931**	**73,8%**	**20,8%**
Employee related costs	773 264	749 846	190 744	24,7%	196 022	25,3%	198 583	26,5%	585 349	78,1%	217 316	80,8%	(8,6%)
Remuneration of councillors	31 207	32 707	7 472	23,9%	15 277	49,0%	3 614	11,1%	26 363	80,6%	7 406	80,9%	(51,2%)
Bulk purchases - electricity	784 460	767 660	176 442	22,5%	184 121	23,5%	177 970	23,2%	538 533	70,2%	155 045	71,8%	14,8%
Inventory consumed	183 946	186 092	60 876	33,1%	62 165	33,8%	63 628	34,2%	186 670	100,3%	56 063	121,0%	13,5%
Debt impairment	212 471	219 871	-	-	-	-	-	-	-	-	22 704	12,9%	(100,0%)
Depreciation, Amortisation and Impairment	396 826	434 079	101 051	25,5%	111 230	28,0%	104 859	24,2%	317 141	73,1%	78 477	83,9%	33,6%
Interest,Dividends and Rent on Land	25 915	25 915	5 406	20,9%	5 406	20,9%	6 236	24,1%	17 047	65,8%	7 417	67,5%	(15,9%)
Contracted services	186 523	214 880	59 614	32,0%	134 017	71,9%	97 126	45,2%	290 758	135,3%	78 646	84,6%	23,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	105 460	25 316	27,0%	27 415	29,3%	50 969	48,3%	103 699	98,3%	8 963	31,6%	468,7%
Operational Cost and Other Cost	161 485	168 317	31 897	19,8%	46 437	28,8%	49 372	29,3%	127 705	75,9%	(9 107)	71,2%	(642,1%)
Disposal of Fixed and Intangible Assets	0	2	-	-	-	-	1	49,3%	1	49,3%	-	-	(100,0%)
Other Losses	-	80	-	-	45	-	6	8,1%	51	64,3%	1	-	1 019,2%
Surplus/(Deficit)	**(144 114)**	**(177 697)**	**132 945**		**(50 255)**		**(96 898)**		**(14 208)**		**(19 590)**		
Transfers and subsidies - capital (monetary allocations)	232 168	242 595	24 983	10,8%	52 070	22,4%	23 305	9,6%	100 359	41,4%	29 144	58,5%	(20,0%)
Transfers and subsidies - capital (in-kind)	-	104	-	-	52	-	-	-	52	50,0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**86 202**		**9 554**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**86 202**		**9 554**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**86 202**		**9 554**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**86 202**		**9 554**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**235 558**	**239 909**	**24 896**	**10,6%**	**48 054**	**20,4%**	**24 990**	**10,4%**	**97 940**	**40,8%**	**28 771**	**52,7%**	**(13,1%)**
National Government	231 380	229 385	24 575	10,6%	46 372	20,0%	24 696	10,8%	95 643	41,7%	25 044	53,6%	(1,4%)
Provincial Government	788	1 668	186	23,6%	72	9,1%	78	4,7%	336	20,1%	1 279	102,9%	(93,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**232 168**	**231 054**	**24 761**	**10,7%**	**46 444**	**20,0%**	**24 775**	**10,7%**	**95 979**	**41,5%**	**26 323**	**54,2%**	**(5,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 390	8 855	135	4,0%	1 610	47,5%	216	2,4%	1 961	22,1%	2 448	39,8%	(91,2%)
Capital Expenditure Functional	**235 558**	**239 909**	**24 896**	**10,6%**	**48 054**	**20,4%**	**24 990**	**10,4%**	**97 940**	**40,8%**	**28 771**	**52,7%**	**(13,1%)**
Municipal governance and administration	**3 500**	**5 938**	**321**	**9,2%**	**922**	**26,3%**	**235**	**4,0%**	**1 478**	**24,9%**	**914**	**61,6%**	**(74,3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 500	5 938	321	9,2%	922	26,3%	235	4,0%	1 478	24,9%	914	61,6%	(74,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 802**	**20 060**	**1 820**	**9,7%**	**3 237**	**17,2%**	**978**	**4,9%**	**6 036**	**30,1%**	**3 056**	**69,6%**	**(68,0%)**
Community and Social Services	378	1 236	-	-	142	37,6%	59	4,8%	201	16,3%	562	93,5%	(89,4%)
Sport And Recreation	18 424	18 674	1 820	9,9%	3 095	16,8%	918	4,9%	5 834	31,2%	2 415	67,8%	(62,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	61,6%	-
Housing	-	150	-	-	-	-	-	-	-	-	79	69,5%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**73 444**	**96 854**	**10 895**	**14,8%**	**24 734**	**33,7%**	**4 692**	**4,8%**	**40 322**	**41,6%**	**9 197**	**54,1%**	**(49,0%)**
Planning and Development	250	102	74	29,8%	28	11,2%	-	-	102	100,0%	(134)	(81,9%)	(100,0%)
Road Transport	73 194	96 752	10 821	14,8%	24 706	33,8%	4 692	4,9%	40 219	41,6%	9 332	54,3%	(49,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**139 812**	**117 058**	**11 859**	**8,5%**	**19 161**	**13,7%**	**19 085**	**16,3%**	**50 105**	**42,8%**	**16 343**	**49,9%**	**16,8%**
Energy sources	41 300	43 897	-	-	8 745	21,2%	9 644	22,0%	18 390	41,9%	9 920	44,8%	(2,8%)
Water Management	65 790	72 927	11 859	18,0%	10 203	15,5%	9 441	12,9%	31 503	43,2%	5 698	52,3%	65,7%
Waste Water Management	32 722	180	-	-	180	,5%	-	-	180	100,0%	226	80,3%	(100,0%)
Waste Management	-	53	-	-	33	-	-	-	33	61,3%	499	82,6%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(739)**	**11,1%**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**2 805 732**	**2 853 570**	**1 489 490**	**53,1%**	**1 171 426**	**41,8%**	**1 113 773**	**39,0%**	**3 774 689**	**132,3%**	**881 162**	**152,5%**	**26,4%**
Property rates	391 927	395 122	91 100	23,2%	93 161	23,8%	94 603	23,9%	278 863	70,6%	42 369	198,0%	123,3%

Service charges	1 304 866	1 352 175	343 820	26,3%	345 994	26,5%	330 450	24,4%	1 020 265	75,5%	310 090	120,1%	6,6%
Other revenue	229 420	223 355	611 132	266,4%	399 603	174,2%	393 621	176,2%	1 404 356	628,8%	332 246	2 033,6%	18,5%
Transfers and Subsidies - Operational	641 924	642 530	374 350	58,3%	255 559	39,8%	219 555	34,2%	849 464	132,2%	171 090	110,5%	28,3%
Transfers and Subsidies - Capital	231 668	232 460	65 876	28,4%	76 288	32,9%	74 453	32,0%	216 617	93,2%	24 534	114,1%	203,5%
Interest	5 927	7 926	3 211	54,2%	822	13,9%	1 091	13,8%	5 124	64,6%	834	57,9%	30,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 396 418)**	**(2 401 776)**	**(854 383)**	**35,7%**	**(779 384)**	**32,5%**	**(690 204)**	**28,7%**	**(2 323 971)**	**96,8%**	**(581 771)**	**105,7%**	**18,6%**
Suppliers and employees	(2 370 504)	(2 375 862)	(843 173)	35,6%	(768 573)	32,4%	(690 204)	29,1%	(2 301 949)	96,9%	(581 771)	105,6%	18,6%
Finance charges	(25 915)	(25 915)	(11 211)	43,3%	(10 811)	41,7%	-	-	(22 022)	85,0%	-	110,7%	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**409 313**	**451 793**	**635 106**	**155,2%**	**392 042**	**95,8%**	**423 570**	**93,8%**	**1 450 718**	**321,1%**	**299 392**	**420,9%**	**41,5%**
Cash Flow from Investing Activities													
Receipts	**20 000**	**20 000**	**5 702**	**28,5%**	**712**	**3,6%**	**271**	**1,4%**	**6 686**	**33,4%**	**4**	**,1%**	**6 858,8%**
Proceeds on disposal of PPE	20 000	20 000	5 702	28,5%	712	3,6%	271	1,4%	6 686	33,4%	4	,1%	6 858,8%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(235 558)**	**(239 909)**	**(40 026)**	**17,0%**	**(51 054)**	**21,7%**	**(14 874)**	**6,2%**	**(105 954)**	**44,2%**	**(28 849)**	**68,5%**	**(48,4%)**
Capital assets	(235 558)	(239 909)	(40 026)	17,0%	(51 054)	21,7%	(14 874)	6,2%	(105 954)	44,2%	(28 849)	68,5%	(48,4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(215 558)**	**(219 909)**	**(34 324)**	**15,9%**	**(50 342)**	**23,4%**	**(14 603)**	**6,6%**	**(99 269)**	**45,1%**	**(28 845)**	**78,4%**	**(49,4%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(36 903)**	**(36 903)**	**(10 383)**	**28,1%**	**(20 078)**	**54,4%**	**-**	**-**	**(30 461)**	**82,5%**	**-**	**86,6%**	**-**
Repayment of borrowing	(36 903)	(36 903)	(10 383)	28,1%	(20 078)	54,4%	-	-	(30 461)	82,5%	-	86,6%	-
Net Cash from/(used) Financing Activities	**(36 903)**	**(36 903)**	**(10 383)**	**28,1%**	**(20 078)**	**54,4%**	**-**	**-**	**(30 461)**	**82,5%**	**-**	**86,6%**	**-**
Net Increase/(Decrease) in cash held	**156 852**	**194 981**	**590 399**	**376,4%**	**321 623**	**205,0%**	**408 967**	**209,7%**	**1 320 989**	**677,5%**	**270 547**	**714,3%**	**51,2%**
Cash/cash equivalents at the year begin:	224 440	85 472	84 522	37,7%	675 871	301,1%	997 494	1 167,0%	84 522	98,9%	1 170 131	112,6%	(14,8%)
Cash/cash equivalents at the year end:	**381 292**	**280 452**	**675 871**	**177,3%**	**997 494**	**261,6%**	**1 406 460**	**501,5%**	**1 406 460**	**501,5%**	**1 440 677**	**641,9%**	**(2,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 860	3,1%	16 503	2,1%	11 692	1,5%	738 545	93,3%	791 600	32,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	49 861	59,1%	3 062	3,6%	2 140	2,5%	29 342	34,8%	84 406	3,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 205	8,5%	10 182	2,6%	12 472	3,2%	334 982	85,7%	390 841	16,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 451	2,0%	9 677	1,3%	8 938	1,2%	686 753	95,4%	719 819	29,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 412	2,9%	7 191	1,8%	6 706	1,7%	364 995	93,5%	390 306	16,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	555	5,8%	288	3,0%	260	2,7%	8 499	88,5%	9 603	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	876	2,6%	877	2,6%	801	2,4%	30 899	92,4%	33 451	1,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 496)	276,8%	396	(5,3%)	1 641	(22,2%)	11 056	(149,3%)	(7 403)	(,3%)	-	-	-	-
Total By Income Source	**114 724**	**4,8%**	**48 177**	**2,0%**	**44 651**	**1,9%**	**2 205 072**	**91,4%**	**2 412 623**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(726)	(3,9%)	1 006	5,4%	2 015	10,9%	16 188	87,6%	18 482	,8%	-	-	-	-
Commercial	46 536	25,4%	6 778	3,7%	8 244	4,5%	121 523	66,4%	183 081	7,6%	-	-	-	-
Households	68 918	3,1%	40 389	1,8%	34 387	1,6%	2 067 243	93,5%	2 210 936	91,6%	-	-	-	-
Other	(3)	(2,6%)	4	3,6%	4	3,6%	118	95,5%	124	-	-	-	-	-
Total By Customer Group	**114 724**	**4,8%**	**48 177**	**2,0%**	**44 651**	**1,9%**	**2 205 072**	**91,4%**	**2 412 623**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	67 541	10,0%	67 071	9,9%	540 335	80,1%	674 947	67,5%
Bulk Water	35 972	11,1%	20 834	6,4%	20 783	6,4%	245 851	76,0%	323 440	32,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	523	100,0%	-	-	-	-	-	-	523	,1%
Auditor-General	-	-	-	-	530	100,0%	-	-	530	,1%
Other	26	59,2%	-	-	-	-	18	40,8%	43	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**36 521**	**3,7%**	**88 375**	**8,8%**	**88 384**	**8,8%**	**786 204**	**78,7%**	**999 484**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**137 903**	**133 609**	**39 625**	**28,7%**	**36 276**	**26,3%**	**30 560**	**22,9%**	**106 461**	**79,7%**	**32 116**	**75,9%**	**(4,8%)**
Exchange Revenue													
Service charges - Electricity	20 941	21 285	5 731	27,4%	5 082	24,3%	4 529	21,3%	15 342	72,1%	4 795	77,7%	(5,6%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 656	2 763	702	26,4%	673	25,3%	733	26,5%	2 108	76,3%	685	78,8%	7,0%
Sale of Goods and Rendering of Services	441	745	187	42,4%	125	28,4%	162	21,7%	474	63,6%	137	116,9%	18,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 165	2 165	261	12,0%	308	14,2%	348	16,1%	917	42,3%	343	58,7%	1,2%
Interest earned from Current and Non Current Assets	1 703	513	110	6,5%	133	7,8%	165	32,2%	408	79,5%	105	71,3%	57,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 515	1 517	379	25,0%	419	27,7%	378	24,9%	1 176	77,5%	367	100,6%	2,9%
Licences or permits	2 377	2 012	503	21,2%	467	19,7%	447	22,2%	1 417	70,4%	558	65,5%	(19,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	147	15	-	-	2	1,0%	98	653,0%	99	663,1%	36	149,6%	175,8%
Non-Exchange Revenue													
Property rates	51 816	48 388	11 596	22,4%	11 431	22,1%	9 334	19,3%	32 361	66,9%	10 949	66,9%	(14,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	834	897	309	37,0%	103	12,4%	275	30,7%	687	76,6%	248	85,3%	11,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 502	46 502	17 614	37,9%	15 611	33,6%	11 804	25,4%	45 029	96,8%	11 956	83,1%	(1,3%)
Interest Receivables	6 806	6 806	2 234	32,8%	1 923	28,2%	2 286	33,6%	6 443	94,7%	1 936	83,5%	18,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**136 172**	**133 303**	**26 256**	**19,3%**	**36 700**	**27,0%**	**29 843**	**22,4%**	**92 799**	**69,6%**	**22 843**	**65,6%**	**30,6%**
Employee related costs	58 249	57 969	14 001	24,0%	16 260	27,9%	13 346	23,0%	43 608	75,2%	12 008	72,5%	11,1%
Remuneration of councillors	4 817	4 817	1 180	24,5%	1 182	24,5%	1 206	25,0%	3 568	74,1%	1 182	74,5%	2,0%
Bulk purchases - electricity	25 907	25 907	5 965	23,0%	7 539	29,1%	3 460	13,4%	16 964	65,5%	3 030	61,9%	14,2%
Inventory consumed	4 802	4 386	-	-	11	,2%	5	,1%	15	,4%	(687)	2,4%	(100,7%)
Debt impairment	4 574	4 574	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	9 233	6 459	-	-	3 229	35,0%	4 202	65,1%	7 431	115,1%	1 447	60,3%	190,3%
Interest,Dividends and Rent on Land	-	1 000	77	-	682	-	458	45,8%	1 217	121,7%	35	-	1 189,2%
Contracted services	16 246	15 022	2 911	17,9%	4 082	25,1%	3 508	23,4%	10 502	69,9%	3 426	74,0%	2,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	182	182	-	-	-	-	29	16,1%	29	16,1%	185	-	(84,2%)
Operational Cost and Other Cost	12 162	12 986	2 121	17,4%	3 714	30,5%	3 630	28,0%	9 465	72,9%	2 216	67,6%	63,8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	0	-	-	-	-	-	0	-	-	-	-
Surplus/(Deficit)	**1 731**	**306**	**13 369**		**(423)**		**717**		**13 662**		**9 273**		
Transfers and subsidies - capital (monetary allocations)	28 929	33 929	12 046	41,6%	1 079	3,7%	4 030	11,9%	17 155	50,6%	11 085	77,8%	(63,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 660**	**34 235**	**25 415**		**656**		**4 747**		**30 817**		**20 358**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 660**	**34 235**	**25 415**		**656**		**4 747**		**30 817**		**20 358**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 660**	**34 235**	**25 415**		**656**		**4 747**		**30 817**		**20 358**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 660**	**34 235**	**25 415**		**656**		**4 747**		**30 817**		**20 358**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**26 347**	**29 702**	**6 185**	**23,5%**	**8 074**	**30,6%**	**5 224**	**17,6%**	**19 484**	**65,6%**	**4 865**	**93,0%**	**7,4%**
National Government	25 156	25 156	6 161	24,5%	7 234	28,8%	5 158	20,5%	18 553	73,8%	4 782	95,1%	7,9%
Provincial Government	-	3 635	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 156**	**28 790**	**6 161**	**24,5%**	**7 234**	**28,8%**	**5 158**	**17,9%**	**18 553**	**64,4%**	**4 782**	**90,6%**	**7,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 191	912	24	2,1%	840	70,5%	67	7,3%	931	102,1%	83	186,6%	(19,2%)
Capital Expenditure Functional	**26 347**	**29 702**	**6 205**	**23,6%**	**8 130**	**30,9%**	**5 224**	**17,6%**	**19 559**	**65,9%**	**5 204**	**93,7%**	**,4%**
Municipal governance and administration	**209**	**172**	**44**	**21,0%**	**156**	**74,9%**	**67**	**38,8%**	**267**	**155,2%**	**65**	**88,3%**	**2,6%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	209	172	44	21,0%	156	74,9%	67	38,8%	267	155,2%	65	81,8%	2,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**417**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**18**	**22,1%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	18	12,8%	(100,0%)
Sport And Recreation	417	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	73,0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 039**	**14 474**	**4 549**	**30,2%**	**5 867**	**39,0%**	**2 045**	**14,1%**	**12 461**	**86,1%**	**3 754**	**113,1%**	**(45,5%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 039	14 474	4 549	30,2%	5 867	39,0%	2 045	14,1%	12 461	86,1%	3 754	113,1%	(45,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 682**	**11 422**	**1 612**	**15,1%**	**2 107**	**19,7%**	**3 113**	**27,3%**	**6 832**	**59,8%**	**1 028**	**71,3%**	**202,8%**
Energy sources	10 682	11 422	1 612	15,1%	2 107	19,7%	3 113	27,3%	6 832	59,8%	1 028	71,3%	202,8%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**3 635**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**339**	**50,5%**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**157 725**	**161 765**	**82 535**	**52,3%**	**50 104**	**31,8%**	**63 813**	**39,4%**	**196 452**	**121,4%**	**72 115**	**82,3%**	**(11,5%)**
Property rates	41 453	41 453	(4 039)	(9,7%)	(1 455)	(3,5%)	3 747	9,0%	(1 747)	(4,2%)	421	(2,8%)	790,9%

Service charges	20 571	20 964	67 835	329,8%	47 412	230,5%	47 950	228,7%	163 197	778,5%	50 163	863,1%	(4,4%)
Other revenue	18 568	18 403	23	,1%	17	,1%	26	,1%	66	,4%	41	(30,4%)	(37,7%)
Transfers and Subsidies - Operational	46 502	46 504	18 717	40,2%	4 130	8,9%	12 090	26,0%	34 937	75,1%	21 490	2,4%	(43,7%)
Transfers and Subsidies - Capital	28 929	33 929	-	-	-	-	-	-	-	-	-	(6,5%)	-
Interest	1 703	513	-	-	-	-	-	-	-	-	-	(29,6%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(129 725)**	**(129 975)**	**(34 153)**	**26,3%**	**(31 116)**	**24,0%**	**(26 921)**	**20,7%**	**(92 190)**	**70,9%**	**(21 823)**	**65,7%**	**23,4%**
Suppliers and employees	(129 725)	(128 975)	(34 153)	26,3%	(31 116)	24,0%	(26 921)	20,9%	(92 190)	71,5%	(21 823)	65,7%	23,4%
Finance charges	-	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**28 000**	**31 790**	**48 382**	**172,8%**	**18 989**	**67,8%**	**36 892**	**116,0%**	**104 263**	**328,0%**	**50 293**	**128,9%**	**(26,6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(30 299)**	**(34 158)**	**(12 653)**	**41,8%**	**(4 967)**	**16,4%**	**(3 017)**	**8,8%**	**(20 637)**	**60,4%**	**(5 064)**	**33,6%**	**(40,4%)**
Capital assets	(30 299)	(34 158)	(12 653)	41,8%	(4 967)	16,4%	(3 017)	8,8%	(20 637)	60,4%	(5 064)	33,6%	(40,4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(30 299)**	**(34 158)**	**(12 653)**	**41,8%**	**(4 967)**	**16,4%**	**(3 017)**	**8,8%**	**(20 637)**	**60,4%**	**(5 064)**	**33,6%**	**(40,4%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**1**	**-**	**2**	**-**	**(1)**	**-**	**2**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1	-	2	-	(1)	-	2	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**1**	**-**	**2**	**-**	**(1)**	**-**	**2**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(2 299)**	**(2 368)**	**35 730**	**(1 554,1%)**	**14 024**	**(610,0%)**	**33 873**	**(1 430,7%)**	**83 627**	**(3 532,1%)**	**45 229**	**(298,5%)**	**(25,1%)**
Cash/cash equivalents at the year begin:	3 682	4 001	4 426	120,2%	40 254	1 093,4%	54 275	1 356,4%	4 426	110,6%	2 958	127,2%	1 735,0%
Cash/cash equivalents at the year end:	**1 383**	**1 634**	**40 254**	**2 911,4%**	**54 275**	**3 925,5%**	**88 148**	**5 395,6%**	**88 148**	**5 395,6%**	**47 657**	**1 340,6%**	**85,0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	978	11,0%	1 207	13,6%	487	5,5%	6 214	69,9%	8 885	7,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 486	5,4%	4 245	6,6%	1 995	3,1%	54 532	84,9%	64 258	54,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	171	3,5%	255	5,3%	113	2,3%	4 285	88,8%	4 823	4,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	5,1%	108	7,0%	43	2,8%	1 305	85,0%	1 535	1,3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 185	3,1%	2 208	5,8%	1 084	2,9%	33 297	88,1%	37 775	32,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	744	87,0%	-	-	-	-	111	13,0%	856	,7%	-	-	-	-
Total By Income Source	**6 643**	**5,6%**	**8 022**	**6,8%**	**3 722**	**3,2%**	**99 744**	**84,4%**	**118 131**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 744	7,1%	4 847	12,5%	1 453	3,7%	29 839	76,7%	38 883	32,9%	-	-	-	-
Commercial	627	13,6%	560	12,1%	160	3,5%	3 265	70,8%	4 613	3,9%	-	-	-	-
Households	880	3,8%	1 373	5,9%	615	2,6%	20 383	87,7%	23 251	19,7%	-	-	-	-
Other	2 391	4,7%	1 243	2,4%	1 494	2,9%	46 257	90,0%	51 385	43,5%	-	-	-	-
Total By Customer Group	**6 643**	**5,6%**	**8 022**	**6,8%**	**3 722**	**3,2%**	**99 744**	**84,4%**	**118 131**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 010	7,9%	2 177	8,6%	73	,3%	21 044	83,2%	25 304	78,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	762	60,3%	(823)	(65,2%)	-	-	1 324	104,8%	1 263	3,9%
Auditor-General	-	-	-	-	1 666	37,0%	2 836	63,0%	4 502	13,9%
Other	874	65,8%	-	-	5	,4%	450	33,9%	1 329	4,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 646**	**11,3%**	**1 354**	**4,2%**	**1 744**	**5,4%**	**25 653**	**79,2%**	**32 397**	**100,0%**

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Chief Financial Officer	Mr Sphephelo Mkhize	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**182 301**	**182 545**	**65 968**	**36,2%**	**55 840**	**30,6%**	**46 192**	**25,3%**	**168 000**	**92,0%**	**46 041**	**90,1%**	**,3%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 154	2 154	388	18,0%	387	18,0%	935	43,4%	1 710	79,4%	385	55,8%	143,0%
Sale of Goods and Rendering of Services	374	374	264	70,6%	264	70,6%	(296)	(79,0%)	233	62,2%	372	136,8%	(179,4%)
Agency services	200	918	250	124,9%	155	77,7%	367	40,0%	772	84,1%	(204)	144,0%	(279,9%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 500	1 500	520	34,7%	458	30,5%	339	22,6%	1 316	87,8%	495	59,0%	(31,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23	67	29	127,6%	10	42,2%	6	9,5%	45	67,9%	10	86,7%	(34,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100	200	-	-	-	-	49	24,3%	49	24,3%	831	2 451,9%	(94,2%)
Non-Exchange Revenue													
Property rates	46 713	48 738	12 373	26,5%	12 382	26,5%	13 491	27,7%	38 245	78,5%	15 179	76,8%	(11,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	301	1 054	290	96,6%	214	71,3%	175	16,6%	680	64,5%	48	1,8%	265,4%
Licences or permits	2 677	653	165	6,2%	166	6,2%	58	8,8%	389	59,5%	1 011	68,0%	(94,3%)
Transfer and subsidies - Operational	128 259	126 388	51 144	39,9%	41 254	32,2%	31 584	25,0%	123 983	98,1%	31 328	96,2%	,8%
Interest Receivables	-	-	544	-	549	-	(516)	-	578	-	(3 416)	129,0%	(84,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	500	-	-	-	-	-	-	-	-	2	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**155 685**	**179 554**	**28 069**	**18,0%**	**40 023**	**25,7%**	**89 452**	**49,8%**	**157 544**	**87,7%**	**61 903**	**64,5%**	**44,5%**
Employee related costs	33 625	53 353	7 629	22,7%	15 584	46,3%	31 223	58,5%	54 435	102,0%	23 313	125,3%	33,9%
Remuneration of councillors	12 707	15 756	2 079	16,4%	2 031	16,0%	8 473	53,8%	12 582	79,9%	7 425	86,7%	14,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	250	250	27	10,6%	87	35,0%	(53)	(21,4%)	61	24,2%	274	84,0%	(119,6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	35 000	35 000	3 891	11,1%	6 498	18,6%	39 905	114,0%	50 295	143,7%	9 048	57,0%	341,1%
Interest,Dividends and Rent on Land	5 300	3 300	354	6,7%	357	6,7%	325	9,8%	1 036	31,4%	411	53,7%	(20,9%)
Contracted services	39 072	35 886	7 810	20,0%	6 473	16,6%	589	1,6%	14 873	41,4%	13 351	66,8%	(95,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	164	130	-	30	-	681	415,0%	841	512,7%	-	-	(100,0%)
Operational Cost and Other Cost	29 731	35 844	6 149	20,7%	8 963	30,1%	8 309	23,2%	23 421	65,3%	8 083	56,1%	2,8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**26 616**	**2 991**	**37 899**		**15 816**		**(43 260)**		**10 455**		**(15 862)**		
Transfers and subsidies - capital (monetary allocations)	37 345	36 618	6 711	18,0%	10 827	29,0%	10 470	28,6%	28 008	76,5%	451	40,1%	2 220,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63 961**	**39 609**	**44 609**		**26 644**		**(32 790)**		**38 463**		**(15 411)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 961**	**39 609**	**44 609**		**26 644**		**(32 790)**		**38 463**		**(15 411)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 961**	**39 609**	**44 609**		**26 644**		**(32 790)**		**38 463**		**(15 411)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 961**	**39 609**	**44 609**		**26 644**		**(32 790)**		**38 463**		**(15 411)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**77 395**	**61 515**	**3 937**	**5,1%**	**8 806**	**11,4%**	**14**	**-**	**12 758**	**20,7%**	**4 956**	**41,8%**	**(99,7%)**
National Government	13 500	26 095	802	5,9%	3 500	25,9%	5 880	22,5%	10 182	39,0%	192	45,8%	2 969,1%
Provincial Government	11 250	10 523	1 158	10,3%	4 388	39,0%	(4 596)	(43,7%)	949	9,0%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 750**	**36 618**	**1 960**	**7,9%**	**7 888**	**31,9%**	**1 284**	**3,5%**	**11 131**	**30,4%**	**192**	**32,3%**	**570,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 645	24 897	1 978	3,8%	919	1,7%	(1 269)	(5,1%)	1 627	6,5%	4 765	72,0%	(126,6%)
Capital Expenditure Functional	**86 901**	**61 515**	**7 058**	**8,1%**	**10 164**	**11,7%**	**10 745**	**17,5%**	**27 967**	**45,5%**	**5 462**	**38,7%**	**96,7%**
Municipal governance and administration	**4 435**	**4 375**	**588**	**13,3%**	**(6)**	**(,1%)**	**448**	**10,2%**	**1 030**	**23,6%**	**928**	**57,3%**	**(51,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 435	4 375	588	13,3%	(6)	(,1%)	448	10,2%	1 030	23,6%	928	57,3%	(51,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**78 650**	**55 418**	**6 216**	**7,9%**	**9 727**	**12,4%**	**10 340**	**18,7%**	**26 283**	**47,4%**	**4 600**	**52,0%**	**124,8%**
Planning and Development	78 650	55 418	6 216	7,9%	9 727	12,4%	10 340	18,7%	26 283	47,4%	4 600	52,0%	124,8%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 815**	**1 722**	**255**	**6,7%**	**443**	**11,6%**	**(43)**	**(2,5%)**	**654**	**38,0%**	**(66)**	**-**	**(34,2%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 815	1 722	255	6,7%	443	11,6%	(43)	(2,5%)	654	38,0%	(66)	-	(34,2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**284 836**	**232 558**	**10 418**	**3,7%**	**6 781**	**2,4%**	**4 034**	**1,7%**	**21 232**	**9,1%**	**5 719**	**8,3%**	**(29,5%)**
Property rates	46 713	48 738	7 063	15,1%	9 413	20,2%	3 509	7,2%	19 985	41,0%	6 616	33,6%	(47,0%)

Service charges	2 154	2 154	100	4,6%	130	6,0%	121	5,6%	350	16,3%	86	11,4%	39,5%
Other revenue	71 765	17 060	2 829	3,9%	(3 159)	(4,4%)	136	,8%	(194)	(1,1%)	(1 400)	9,6%	(109,7%)
Transfers and Subsidies - Operational	126 859	126 488	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	37 345	36 618	-	-	-	-	-	-	-	-	-	-	-
Interest	-	1 500	425	-	398	-	268	17,9%	1 091	72,7%	416	52,4%	(35,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(59 273)**	**(154 054)**	**(7 429)**	**12,5%**	**(7 743)**	**13,1%**	**(4 049)**	**2,6%**	**(19 221)**	**12,5%**	**(10 369)**	**20,8%**	**(61,0%)**
Suppliers and employees	(59 273)	(154 054)	(7 075)	11,9%	(7 014)	11,8%	(3 724)	2,4%	(17 812)	11,6%	(9 548)	19,3%	(61,0%)
Finance charges	-	-	(354)	-	(729)	-	(325)	-	(1 409)	-	(821)	-	(60,4%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**225 563**	**78 504**	**2 988**	**1,3%**	**(962)**	**(,4%)**	**(15)**	**-**	**2 011**	**2,6%**	**(4 650)**	**(20,1%)**	**(99,7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(3 980)**	**-**	**(10 328)**	**-**	**(6 914)**	**-**	**(21 221)**	**-**	**(2 762)**	**-**	**150,3%**
Capital assets	-	-	(3 980)	-	(10 328)	-	(6 914)	-	(21 221)	-	(2 762)	-	150,3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**(3 980)**	**-**	**(10 328)**	**-**	**(6 914)**	**-**	**(21 221)**	**-**	**(2 762)**	**-**	**150,3%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**(1 299)**	**-**	**-**	**-**	**(1 299)**	**-**	**(1 299)**	**-**	**(100,0%)**
Repayment of borrowing	-	-	-	-	(1 299)	-	-	-	(1 299)	-	(1 299)	-	(100,0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**(1 299)**	**-**	**-**	**-**	**(1 299)**	**-**	**(1 299)**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**225 563**	**78 504**	**(991)**	**(,4%)**	**(12 588)**	**(5,6%)**	**(6 929)**	**(8,8%)**	**(20 508)**	**(26,1%)**	**(8 711)**	**(45,0%)**	**(20,5%)**
Cash/cash equivalents at the year begin:	19 594	20 639	21 013	107,2%	19 648	100,3%	7 060	34,2%	21 013	101,8%	(8 730)	98,8%	(180,9%)
Cash/cash equivalents at the year end:	**245 157**	**99 143**	**19 648**	**8,0%**	**7 060**	**2,9%**	**131**	**,1%**	**131**	**,1%**	**(17 441)**	**(17,1%)**	**(100,7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 806	3,8%	3 570	3,6%	3 340	3,4%	88 674	89,2%	99 391	86,1%	(841)	(,8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	146	1,6%	137	1,5%	131	1,4%	8 851	95,5%	9 266	8,0%	(5)	(,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	201	3,1%	195	3,0%	188	2,9%	5 938	91,0%	6 523	5,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	285	100,0%	285	,2%	(1)	(,4%)	-	-
Total By Income Source	**4 154**	**3,6%**	**3 902**	**3,4%**	**3 660**	**3,2%**	**103 748**	**89,9%**	**115 464**	**100,0%**	**(847)**	**(,7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 096	5,0%	2 021	4,8%	1 987	4,7%	36 077	85,5%	42 181	36,5%	(166)	(,4%)	-	-
Commercial	1 034	4,3%	950	3,9%	769	3,2%	21 507	88,6%	24 261	21,0%	(354)	(1,5%)	-	-
Households	1 023	2,1%	931	1,9%	904	1,8%	46 165	94,2%	49 022	42,5%	(326)	(,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 154**	**3,6%**	**3 902**	**3,4%**	**3 660**	**3,2%**	**103 748**	**89,9%**	**115 464**	**100,0%**	**(847)**	**(,7%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 251	13,9%	463	5,1%	612	6,8%	6 692	74,2%	9 018	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 251**	**13,9%**	**463**	**5,1%**	**612**	**6,8%**	**6 692**	**74,2%**	**9 018**	**100,0%**

Contact Details

Municipal Manager	Mr Mandlenkosi S Sithole	034 621 2666
Chief Financial Officer	Mr Khehla Mdlalose	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**326 855**	**329 802**	**109 196**	**33,4%**	**89 946**	**27,5%**	**73 243**	**22,2%**	**272 385**	**82,6%**	**68 976**	**72,5%**	**6,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	28 505	28 700	5 193	18,2%	8 368	29,4%	7 459	26,0%	21 020	73,2%	4 911	44,5%	51,9%
Service charges - Waste Water Management	8 900	8 123	2 185	24,5%	3 060	34,4%	2 725	33,5%	7 970	98,1%	1 866	50,5%	46,0%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	422	422	2	,5%	16	3,7%	53	12,5%	70	16,7%	7	5,5%	677,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 377	24 299	1 687	6,9%	2 064	8,5%	596	2,5%	4 347	17,9%	978	21,1%	(39,0%)
Interest earned from Current and Non Current Assets	8 100	8 100	1 341	16,6%	1 876	23,2%	1 577	19,5%	4 794	59,2%	1 608	71,9%	(1,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 000	3 000	6	,2%	6	,2%	6	,2%	19	,6%	6	32,2%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 142	1 648	595	52,1%	229	20,1%	387	23,5%	1 211	73,5%	252	4,8%	53,3%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	3	-	3	-	-	-	(100,0%)
Licences or permits	-	-	13	-	13	-	26	-	52	-	-	-	(100,0%)
Transfer and subsidies - Operational	252 410	255 510	98 174	38,9%	74 054	29,3%	60 411	23,6%	232 640	91,0%	59 348	84,4%	1,8%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	259	-	-	-	259	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**304 149**	**309 172**	**70 328**	**23,1%**	**103 704**	**34,1%**	**91 351**	**29,5%**	**265 383**	**85,8%**	**91 421**	**86,1%**	**(,1%)**
Employee related costs	135 832	138 364	39 337	29,0%	38 726	28,5%	39 061	28,2%	117 124	84,6%	36 946	85,7%	5,7%
Remuneration of councillors	9 657	10 868	2 098	21,7%	2 630	27,2%	2 906	26,7%	7 634	70,2%	2 387	90,7%	21,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	20 000	20 000	2 117	10,6%	9 245	46,2%	4 885	24,4%	16 247	81,2%	9 772	137,3%	(50,0%)
Debt impairment	8 678	8 678	-	-	3 616	41,7%	-	-	3 616	41,7%	8 098	-	(100,0%)
Depreciation, Amortisation and Impairment	18 726	18 726	5 479	29,3%	5 479	29,3%	5 479	29,3%	16 436	87,8%	5 212	82,3%	5,1%
Interest,Dividends and Rent on Land	-	-	1 205	-	958	-	998	-	3 162	-	411	1 228,8%	142,9%
Contracted services	63 679	74 236	12 575	19,7%	27 612	43,4%	28 768	38,8%	68 955	92,9%	19 211	91,3%	49,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	546	-	-	-	-	-	546	-	-	-	-
Operational Cost and Other Cost	47 578	38 301	6 972	14,7%	15 438	32,4%	9 253	24,2%	31 663	82,7%	9 384	74,5%	(1,4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22 706**	**20 630**	**38 868**		**(13 758)**		**(18 108)**		**7 002**		**(22 445)**		
Transfers and subsidies - capital (monetary allocations)	145 873	145 873	24 696	16,9%	89 244	61,2%	19 441	13,3%	133 380	91,4%	30 786	23,9%	(36,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**168 579**	**166 502**	**63 564**		**75 485**		**1 334**		**140 383**		**8 341**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**168 579**	**166 502**	**63 564**		**75 485**		**1 334**		**140 383**		**8 341**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**168 579**	**166 502**	**63 564**		**75 485**		**1 334**		**140 383**		**8 341**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**168 579**	**166 502**	**63 564**		**75 485**		**1 334**		**140 383**		**8 341**		
				-		**-**		**-**		**-**		**-**	**-**

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**126 846**	**126 846**	**39 213**	**30,9%**	**36 248**	**28,6%**	**18 550**	**14,6%**	**94 012**	**74,1%**	**25 011**	**73,8%**	**(25,8%)**
National Government	126 846	126 846	39 213	30,9%	36 094	28,5%	18 550	14,6%	93 858	74,0%	24 764	73,8%	(25,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**126 846**	**126 846**	**39 213**	**30,9%**	**36 094**	**28,5%**	**18 550**	**14,6%**	**93 858**	**74,0%**	**24 764**	**73,8%**	**(25,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	154	-	-	-	154	-	247	82,0%	(100,0%)
Capital Expenditure Functional	**126 846**	**126 846**	**39 213**	**30,9%**	**36 248**	**28,6%**	**18 550**	**14,6%**	**94 012**	**74,1%**	**25 011**	**73,8%**	**(25,8%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**143,4%**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	143,4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 070**	**3 043**	**1 950**	**63,5%**	**154**	**5,0%**	**806**	**26,5%**	**2 910**	**95,6%**	**12 994**	**301,0%**	**(93,8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 070	3 043	1 950	63,5%	154	5,0%	806	26,5%	2 910	95,6%	12 994	301,0%	(93,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**123 776**	**123 802**	**37 263**	**30,1%**	**36 094**	**29,2%**	**17 744**	**14,3%**	**91 102**	**73,6%**	**12 018**	**49,7%**	**47,7%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	93 196	99 782	33 153	35,6%	31 705	34,0%	7 472	7,5%	72 330	72,5%	9 819	61,2%	(23,9%)
Waste Water Management	30 580	24 020	4 110	13,4%	4 389	14,4%	10 273	42,8%	18 772	78,1%	2 199	21,0%	367,2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**467 257**	**470 148**	**82 999**	**17,8%**	**53 710**	**11,5%**	**249 502**	**53,1%**	**386 210**	**82,1%**	**39 079**	**33,1%**	**538,5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	31 120	30 406	17	,1%	22	,1%	14 365	47,2%	14 404	47,4%	-	,5%	(100,0%)
Other revenue	29 612	29 996	419	1,4%	264	,9%	5 969	19,9%	6 653	22,2%	-	1,1%	(100,0%)
Transfers and Subsidies - Operational	252 552	255 774	60 411	23,9%	49 475	19,6%	140 560	55,0%	250 446	97,9%	39 079	42,4%	259,7%
Transfers and Subsidies - Capital	145 873	145 873	20 000	13,7%	-	-	86 458	59,3%	106 458	73,0%	-	27,9%	(100,0%)
Interest	8 100	8 100	2 151	26,6%	3 949	48,7%	2 150	26,5%	8 249	101,8%	-	104,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(290 598)**	**(299 541)**	**(40 266)**	**13,9%**	**(40 535)**	**13,9%**	**(167 809)**	**56,0%**	**(248 609)**	**83,0%**	**(38 320)**	**13,1%**	**337,9%**
Suppliers and employees	(290 598)	(299 541)	(40 266)	13,9%	(40 535)	13,9%	(167 809)	56,0%	(248 609)	83,0%	(38 320)	13,1%	337,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**176 659**	**170 607**	**42 733**	**24,2%**	**13 175**	**7,5%**	**81 693**	**47,9%**	**137 601**	**80,7%**	**759**	**62,0%**	**10 669,0%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(145 873)**	**(145 873)**	**-**	**-**	**-**	**-**	**(102 703)**	**70,4%**	**(102 703)**	**70,4%**	**-**	**-**	**(100,0%)**
Capital assets	(145 873)	(145 873)	-	-	-	-	(102 703)	70,4%	(102 703)	70,4%	-	-	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(145 873)**	**(145 873)**	**-**	**-**	**-**	**-**	**(102 703)**	**70,4%**	**(102 703)**	**70,4%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**30 786**	**24 734**	**42 733**	**138,8%**	**13 175**	**42,8%**	**(21 010)**	**(84,9%)**	**34 898**	**141,1%**	**759**	**187,3%**	**(2 869,7%)**
Cash/cash equivalents at the year begin:	62 412	39 811	16 759	26,9%	122 450	196,2%	135 626	340,7%	16 759	42,1%	182 363	-	(25,6%)
Cash/cash equivalents at the year end:	**93 198**	**64 545**	**122 450**	**131,4%**	**135 626**	**145,5%**	**114 615**	**177,6%**	**114 615**	**177,6%**	**183 122**	**144,2%**	**(37,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 499	4,4%	5 737	10,0%	1 990	3,5%	47 151	82,2%	57 376	52,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	907	3,1%	2 562	8,9%	860	3,0%	24 594	85,0%	28 923	26,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	810	3,4%	1 485	6,2%	716	3,0%	20 926	87,4%	23 937	21,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21)	7,3%	2	(,8%)	(2)	,6%	(272)	92,9%	(293)	(,3%)	-	-	-	-
Total By Income Source	**4 194**	**3,8%**	**9 787**	**8,9%**	**3 564**	**3,2%**	**92 398**	**84,0%**	**109 944**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	347	2,6%	656	4,9%	514	3,8%	11 878	88,7%	13 395	12,2%	-	-	-	-
Commercial	174	2,4%	688	9,6%	173	2,4%	6 109	85,5%	7 143	6,5%	-	-	-	-
Households	2 616	3,2%	7 313	8,9%	2 714	3,3%	69 078	84,5%	81 722	74,3%	-	-	-	-
Other	1 058	13,8%	1 130	14,7%	163	2,1%	5 333	69,4%	7 683	7,0%	-	-	-	-
Total By Customer Group	**4 194**	**3,8%**	**9 787**	**8,9%**	**3 564**	**3,2%**	**92 398**	**84,0%**	**109 944**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 119	3,9%	-	-	3 233	4,1%	72 995	92,0%	79 347	50,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	598	6,9%	1 135	13,1%	2 279	26,3%	4 656	53,7%	8 669	5,5%
Auditor-General	30	1,1%	382	13,5%	442	15,7%	1 965	69,7%	2 819	1,8%
Other	1 180	1,8%	5 433	8,3%	14 073	21,4%	45 029	68,5%	65 715	42,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 928**	**3,1%**	**6 951**	**4,4%**	**20 027**	**12,8%**	**124 644**	**79,6%**	**156 550**	**100,0%**

Contact Details

Municipal Manager	Mr Sithembiso B Mthembu	034 329 7287
Chief Financial Officer	Mr Zakhele Ndlovu	034 329 7200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**248 838**	**258 884**	**78 242**	**31,4%**	**46 201**	**18,6%**	**61 934**	**23,9%**	**186 377**	**72,0%**	**48 101**	**79,1%**	**28,8%**
Exchange Revenue													
Service charges - Electricity	64 621	57 823	12 233	18,9%	6 976	10,8%	12 473	21,6%	31 683	54,8%	11 512	58,6%	8,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 067	2 975	960	23,6%	640	15,7%	958	32,2%	2 558	86,0%	780	65,1%	22,9%
Sale of Goods and Rendering of Services	284	294	29	10,1%	13	4,5%	25	8,4%	66	22,5%	42	28,7%	(40,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 828	6 928	1 427	20,9%	955	14,0%	1 465	21,1%	3 847	55,5%	946	57,5%	54,9%
Interest earned from Current and Non Current Assets	3 240	3 239	283	8,7%	108	3,3%	207	6,4%	598	18,5%	183	24,5%	13,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	2 543	447	26,8%	305	18,3%	449	17,7%	1 201	47,2%	427	81,5%	5,2%
Licences or permits	804	804	55	6,9%	41	5,1%	105	13,1%	201	25,1%	103	34,4%	2,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 306	12 306	2 029	19,7%	19	,2%	1 255	10,2%	3 303	26,8%	96	3,0%	1 201,9%
Non-Exchange Revenue													
Property rates	35 964	35 964	8 358	23,2%	4 123	11,5%	11 243	31,3%	23 724	66,0%	4 354	85,9%	158,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 553	4 053	607	17,1%	164	4,6%	182	4,5%	953	23,5%	661	47,4%	(72,5%)
Licences or permits	1 367	1 367	243	17,8%	135	9,9%	261	19,1%	639	46,8%	245	52,2%	6,5%
Transfer and subsidies - Operational	112 000	125 450	50 333	44,9%	31 865	28,5%	31 914	25,4%	114 112	91,0%	27 837	99,1%	14,6%
Interest Receivables	4 138	5 138	1 238	29,9%	864	20,9%	1 325	25,8%	3 426	66,7%	839	79,6%	57,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	(7)	-	72	-	65	-	78	-	(7,1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**226 057**	**212 878**	**52 757**	**23,3%**	**44 025**	**19,5%**	**48 502**	**22,8%**	**145 284**	**68,2%**	**48 242**	**60,3%**	**,5%**
Employee related costs	89 224	86 960	22 163	24,8%	14 793	16,6%	21 865	25,1%	58 821	67,6%	21 644	73,0%	1,0%
Remuneration of councillors	9 283	8 800	2 141	23,1%	1 801	19,4%	2 289	26,0%	6 231	70,8%	2 954	71,5%	(22,5%)
Bulk purchases - electricity	50 716	44 101	16 253	32,0%	7 955	15,7%	7 415	16,8%	31 624	71,7%	9 425	70,1%	(21,3%)
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	4 411	4 411	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 506	20 506	-	-	7 134	34,8%	3 567	17,4%	10 701	52,2%	-	-	(100,0%)
Interest,Dividends and Rent on Land	1 562	1 962	121	7,7%	415	26,6%	311	15,8%	847	43,2%	4	7,6%	7 032,8%
Contracted services	29 091	27 123	9 075	31,2%	6 054	20,8%	6 018	22,2%	21 147	78,0%	6 899	58,1%	(12,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 282	2 391	926	21,6%	324	7,6%	1 101	46,0%	2 351	98,3%	1 773	45,3%	(37,9%)
Operational Cost and Other Cost	16 981	16 623	2 079	12,2%	5 549	32,7%	5 936	35,7%	13 563	81,6%	5 542	62,2%	7,1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22 781**	**46 006**	**25 485**		**2 176**		**13 432**		**41 093**		**(141)**		
Transfers and subsidies - capital (monetary allocations)	21 420	21 420	5 279	24,6%	3 884	18,1%	8 028	37,5%	17 191	80,3%	5 345	88,9%	50,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 201**	**67 426**	**30 764**		**6 060**		**21 460**		**58 284**		**5 204**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 201**	**67 426**	**30 764**		**6 060**		**21 460**		**58 284**		**5 204**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 201**	**67 426**	**30 764**		**6 060**		**21 460**		**58 284**		**5 204**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 201**	**67 426**	**30 764**		**6 060**		**21 460**		**58 284**		**5 204**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**18 143**	**18 143**	**4 324**	**23,8%**	**2 535**	**14,0%**	**4 256**	**23,5%**	**11 116**	**61,3%**	**4 787**	**90,9%**	**(11,1%)**
National Government	17 297	17 297	4 324	25,0%	3 287	19,0%	4 632	26,8%	12 244	70,8%	4 529	95,0%	2,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 297**	**17 297**	**4 324**	**25,0%**	**3 287**	**19,0%**	**4 632**	**26,8%**	**12 244**	**70,8%**	**4 529**	**95,0%**	**2,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	846	846	-	-	(752)	(88,8%)	(376)	(44,4%)	(1 128)	(133,3%)	258	37,5%	(245,7%)
Capital Expenditure Functional	**18 143**	**18 143**	**4 324**	**23,8%**	**2 535**	**14,0%**	**4 256**	**23,5%**	**11 116**	**61,3%**	**4 787**	**90,9%**	**(11,1%)**
Municipal governance and administration	**846**	**846**	**-**	**-**	**(752)**	**(88,8%)**	**(376)**	**(44,4%)**	**(1 128)**	**(133,3%)**	**258**	**37,5%**	**(245,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	846	846	-	-	(752)	(88,8%)	(376)	(44,4%)	(1 128)	(133,3%)	258	37,5%	(245,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 297**	**17 297**	**4 324**	**25,0%**	**3 287**	**19,0%**	**4 632**	**26,8%**	**12 244**	**70,8%**	**4 529**	**110,1%**	**2,3%**
Planning and Development	17 297	17 297	4 324	25,0%	3 287	19,0%	4 632	26,8%	12 244	70,8%	4 529	110,1%	2,3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**59,2%**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	59,2%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**249 112**	**291 843**	**23 745**	**9,5%**	**203 805**	**81,8%**	**103 731**	**35,5%**	**331 281**	**113,5%**	**9 196**	**43,1%**	**1 027,9%**
Property rates	26 404	34 813	8 975	34,0%	17 241	65,3%	27 056	77,7%	53 272	153,0%	4 706	48,6%	474,9%

Service charges	58 185	75 452	8 241	14,2%	17 148	29,5%	16 783	22,2%	42 171	55,9%	9 144	63,5%	83,5%
Other revenue	30 080	33 386	3 863	12,8%	57 534	191,3%	24 558	73,6%	85 955	257,5%	2 057	19,0%	1 093,8%
Transfers and Subsidies - Operational	112 395	125 945	2	-	81 056	72,1%	30 124	23,9%	111 182	88,3%	(8 495)	34,1%	(454,6%)
Transfers and Subsidies - Capital	21 420	21 420	-	-	19 000	88,7%	2 420	11,3%	21 420	100,0%	-	44,6%	(100,0%)
Interest	627	827	2 665	425,0%	11 826	1 886,1%	2 790	337,3%	17 280	2 089,5%	1 785	196,8%	56,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(209 990)**	**(194 888)**	**(58 646)**	**27,9%**	**(63 275)**	**30,1%**	**(51 204)**	**26,3%**	**(173 124)**	**88,8%**	**(37 840)**	**67,9%**	**35,3%**
Suppliers and employees	(209 990)	(194 888)	(58 646)	27,9%	(63 275)	30,1%	(51 204)	26,3%	(173 124)	88,8%	(37 840)	67,9%	35,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**39 122**	**96 955**	**(34 901)**	**(89,2%)**	**140 530**	**359,2%**	**52 527**	**54,2%**	**158 157**	**163,1%**	**(28 643)**	**(129,0%)**	**(283,4%)**
Cash Flow from Investing Activities													
Receipts	**9 123**	**9 123**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	9 123	9 123	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 864)**	**(20 864)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(20 864)	(20 864)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(11 742)**	**(11 742)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**27 380**	**85 213**	**(34 901)**	**(127,5%)**	**140 530**	**513,3%**	**52 527**	**61,6%**	**158 157**	**185,6%**	**(28 643)**	**(439,4%)**	**(283,4%)**
Cash/cash equivalents at the year begin:	11 144	5 867	5 867	52,7%	(29 339)	(263,3%)	111 191	1 895,1%	5 867	100,0%	(9 427)	-	(1 279,5%)
Cash/cash equivalents at the year end:	**38 524**	**91 080**	**(29 339)**	**(76,2%)**	**111 191**	**288,6%**	**163 718**	**179,8%**	**163 718**	**179,8%**	**(42 110)**	**(124,4%)**	**(488,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 663	27,5%	1 784	10,5%	553	3,3%	9 973	58,8%	16 973	6,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 464	2,6%	6 107	6,4%	(796)	(,8%)	87 024	91,8%	94 799	35,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	918	1,0%	1 713	1,9%	845	,9%	86 496	96,1%	89 973	34,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	4,0%	19	6,9%	9	3,5%	229	85,6%	267	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	929	1,5%	1 849	2,9%	914	1,5%	59 310	94,1%	63 002	23,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	74,5%	(3)	118,5%	(0)	5,3%	2	(98,3%)	(2)	-	-	-	-	-
Total By Income Source	**8 984**	**3,4%**	**11 468**	**4,3%**	**1 526**	**,6%**	**243 034**	**91,7%**	**265 012**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 466	2,9%	3 897	7,7%	(910)	(1,8%)	45 881	91,2%	50 334	19,0%	-	-	-	-
Commercial	2 394	5,5%	1 205	2,8%	613	1,4%	39 547	90,4%	43 759	16,5%	-	-	-	-
Households	1 839	1,3%	3 379	2,3%	1 227	,8%	140 354	95,6%	146 799	55,4%	-	-	-	-
Other	3 284	13,6%	2 987	12,4%	596	2,5%	17 252	71,5%	24 120	9,1%	-	-	-	-
Total By Customer Group	**8 984**	**3,4%**	**11 468**	**4,3%**	**1 526**	**,6%**	**243 034**	**91,7%**	**265 012**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	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	443	24,2%	-	-	-	-	1 390	75,8%	1 833	10,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 250	26,5%	5 862	36,6%	4 466	27,8%	1 459	9,1%	16 037	87,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 693**	**25,5%**	**5 862**	**31,9%**	**4 466**	**24,3%**	**3 352**	**18,2%**	**18 373**	**100,0%**

Contact Details

Municipal Manager	Mr D Zulu	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 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**384 652**	**442 798**	**115 223**	**30,0%**	**112 947**	**29,4%**	**94 169**	**21,3%**	**322 339**	**72,8%**	**91 245**	**87,6%**	**3,2%**
Exchange Revenue													
Service charges - Electricity	85 191	88 334	17 795	20,9%	19 511	22,9%	20 758	23,5%	58 064	65,7%	20 759	78,8%	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 061	13 061	3 130	24,0%	3 130	24,0%	3 130	24,0%	9 391	71,9%	3 002	72,0%	4,3%
Sale of Goods and Rendering of Services	545	579	202	37,1%	154	28,2%	93	16,1%	449	77,5%	138	85,5%	(32,6%)
Agency services	1 340	1 340	398	29,7%	250	18,7%	469	35,0%	1 117	83,4%	466	85,1%	,7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 271	1 271	83	6,5%	51	4,0%	77	6,1%	211	16,6%	0	,1%	22 148,9%
Interest earned from Current and Non Current Assets	5 157	5 157	1 089	21,1%	482	9,3%	652	12,6%	2 223	43,1%	1 006	70,2%	(35,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	773	837	83	10,7%	224	29,0%	165	19,7%	472	56,4%	155	58,6%	6,6%
Licences or permits	1 858	1 858	424	22,8%	427	23,0%	496	26,7%	1 346	72,5%	489	76,0%	1,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	54 502	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 053	9 204	551	6,1%	2 868	31,7%	1 447	15,7%	4 866	52,9%	908	42,7%	59,3%
Non-Exchange Revenue													
Property rates	50 378	50 378	5 045	10,0%	15 119	30,0%	15 112	30,0%	35 277	70,0%	14 080	68,1%	7,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 798	1 798	80	4,5%	41	2,3%	535	29,8%	656	36,5%	362	51,0%	47,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	213 157	213 409	86 175	40,4%	70 486	33,1%	51 049	23,9%	207 710	97,3%	49 640	98,5%	2,8%
Interest Receivables	1 070	1 070	169	15,8%	203	19,0%	186	17,4%	558	52,1%	239	81,9%	(22,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**380 390**	**435 704**	**93 469**	**24,6%**	**93 935**	**24,7%**	**82 823**	**19,0%**	**270 228**	**62,0%**	**74 833**	**72,8%**	**10,7%**
Employee related costs	155 346	157 157	37 946	24,4%	37 957	24,4%	37 590	23,9%	113 494	72,2%	35 128	73,1%	7,0%
Remuneration of councillors	11 902	12 461	2 933	24,6%	3 320	27,9%	3 000	24,1%	9 253	74,3%	3 242	68,5%	(7,5%)
Bulk purchases - electricity	53 440	51 440	11 215	21,0%	9 264	17,3%	14 255	27,7%	34 733	67,5%	9 879	70,6%	44,3%
Inventory consumed	25 142	31 112	13 231	52,6%	11 183	44,5%	4 546	14,6%	28 959	93,1%	5 975	84,1%	(23,9%)
Debt impairment	6 117	6 117	1 529	25,0%	1 529	25,0%	1 529	25,0%	4 588	75,0%	1 465	75,0%	4,4%
Depreciation, Amortisation and Impairment	27 005	27 005	6 500	24,1%	6 614	24,5%	2 763	10,2%	15 877	58,8%	4 966	69,1%	(44,4%)
Interest,Dividends and Rent on Land	1 703	1 703	-	-	-	-	0	-	0	-	(12)	(,8%)	(100,5%)
Contracted services	46 140	102 123	7 748	16,8%	15 997	34,7%	11 074	10,8%	34 818	34,1%	4 737	60,4%	133,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1 000	-	-	-	-	184	18,4%	184	18,4%	-	-	(100,0%)
Operational Cost and Other Cost	53 595	45 587	12 367	23,1%	8 072	15,1%	8 746	19,2%	29 185	64,0%	9 454	83,8%	(7,5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(863)	-	(863)	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 262**	**7 094**	**21 754**		**19 012**		**11 345**		**52 111**		**16 412**		
Transfers and subsidies - capital (monetary allocations)	52 612	57 117	13 172	25,0%	16 427	31,2%	10 245	17,9%	39 843	69,8%	16 147	72,9%	(36,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**56 873**	**64 211**	**34 926**		**35 439**		**21 590**		**91 954**		**32 560**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**56 873**	**64 211**	**34 926**		**35 439**		**21 590**		**91 954**		**32 560**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**56 873**	**64 211**	**34 926**		**35 439**		**21 590**		**91 954**		**32 560**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 873**	**64 211**	**34 926**		**35 439**		**21 590**		**91 954**		**32 560**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**55 754**	**63 055**	**13 083**	**23,5%**	**18 878**	**33,9%**	**12 733**	**20,2%**	**44 694**	**70,9%**	**13 546**	**65,2%**	**(6,0%)**
National Government	28 358	28 358	8 440	29,8%	5 826	20,5%	6 016	21,2%	20 282	71,5%	7 128	62,0%	(15,6%)
Provincial Government	17 391	21 309	4 388	25,2%	9 725	55,9%	3 803	17,8%	17 915	84,1%	5 929	59,1%	(35,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 749**	**49 667**	**12 827**	**28,0%**	**15 551**	**34,0%**	**9 819**	**19,8%**	**38 197**	**76,9%**	**13 058**	**60,9%**	**(24,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 004	13 388	255	2,6%	3 327	33,3%	2 914	21,8%	6 496	48,5%	489	81,1%	496,1%
Capital Expenditure Functional	**55 754**	**63 055**	**13 083**	**23,5%**	**18 878**	**33,9%**	**12 733**	**20,2%**	**44 694**	**70,9%**	**13 546**	**65,2%**	**(6,0%)**
Municipal governance and administration	**4 776**	**5 814**	**255**	**5,3%**	**3 346**	**70,1%**	**1 108**	**19,1%**	**4 710**	**81,0%**	**535**	**42,1%**	**107,0%**
Executive and Council	150	-	-	-	-	-	61	-	61	-	-	-	(100,0%)
Finance and administration	4 626	5 814	255	5,5%	3 346	72,3%	1 047	18,0%	4 649	80,0%	535	42,1%	95,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**34 541**	**40 336**	**6 987**	**20,2%**	**13 143**	**38,1%**	**5 520**	**13,7%**	**25 650**	**63,6%**	**10 639**	**63,3%**	**(48,1%)**
Community and Social Services	7 628	8 645	504	6,6%	344	4,5%	19	,2%	867	10,0%	1 539	66,1%	(98,7%)
Sport And Recreation	26 913	30 830	6 483	24,1%	12 800	47,6%	4 807	15,6%	24 090	78,1%	9 111	62,2%	(47,2%)
Public Safety	-	861	-	-	-	-	693	80,5%	693	80,5%	(10)	-	(6 952,3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 524**	**14 819**	**5 840**	**40,2%**	**2 388**	**16,4%**	**5 012**	**33,8%**	**13 240**	**89,3%**	**2 371**	**55,6%**	**111,4%**
Planning and Development	1 304	1 600	-	-	233	17,9%	-	-	233	14,6%	511	88,2%	(100,0%)
Road Transport	13 219	13 219	5 840	44,2%	2 155	16,3%	5 012	37,9%	13 007	98,4%	1 860	33,8%	169,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 913**	**2 085**	**-**	**-**	**0**	**-**	**1 093**	**52,4%**	**1 093**	**52,4%**	**1**	**89,8%**	**196 188,3%**
Energy sources	1 043	2 085	-	-	-	-	1 093	52,4%	1 093	52,4%	-	87,1%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	870	-	-	-	0	-	-	-	0	-	1	100,0%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**438 483**	**450 081**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**108 529**	**69,8%**	**(100,0%)**
Property rates	37 842	48 635	-	-	-	-	-	-	-	-	8 584	47,3%	(100,0%)

Service charges	99 936	95 720	-	-	-	-	-	-	-	-	23 676	72,9%	(100,0%)
Other revenue	29 778	30 042	-	-	-	-	-	-	-	-	-	173,2%	-
Transfers and Subsidies - Operational	213 157	213 410	-	-	-	-	-	-	-	-	64 060	67,9%	(100,0%)
Transfers and Subsidies - Capital	52 612	57 117	-	-	-	-	-	-	-	-	12 209	73,8%	(100,0%)
Interest	5 157	5 157	-	-	-	-	-	-	-	-	-	34,8%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(346 874)**	**(362 470)**	**(111 248)**	**32,1%**	**(125 137)**	**36,1%**	**(92 434)**	**25,5%**	**(328 819)**	**90,7%**	**(85 876)**	**92,2%**	**7,6%**
Suppliers and employees	(345 171)	(360 768)	(111 248)	32,2%	(125 137)	36,3%	(92 434)	25,6%	(328 819)	91,1%	(85 876)	92,3%	7,6%
Finance charges	(1 703)	(1 703)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**91 609**	**87 610**	**(111 248)**	**(121,4%)**	**(125 137)**	**(136,6%)**	**(92 434)**	**(105,5%)**	**(328 819)**	**(375,3%)**	**22 653**	**(11,8%)**	**(508,0%)**
Cash Flow from Investing Activities													
Receipts	**750**	**750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	750	750	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 979)**	**(71 424)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**39,8%**	**-**
Capital assets	(62 979)	(71 424)	-	-	-	-	-	-	-	-	-	39,8%	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(62 229)**	**(70 674)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**40,2%**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(986)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(986)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(986)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**28 393**	**16 936**	**(111 248)**	**(391,8%)**	**(125 137)**	**(440,7%)**	**(92 434)**	**(545,8%)**	**(328 819)**	**(1 941,5%)**	**22 653**	**(481,4%)**	**(508,0%)**
Cash/cash equivalents at the year begin:	9 409	19 942	-	-	(91 306)	(970,4%)	(216 443)	(1 085,4%)	-	-	(45 521)	-	375,5%
Cash/cash equivalents at the year end:	**37 802**	**36 878**	**(91 306)**	**(241,5%)**	**(216 443)**	**(572,6%)**	**(308 877)**	**(837,6%)**	**(308 877)**	**(837,6%)**	**(22 867)**	**(188,4%)**	**1 250,7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 707	50,7%	2 047	18,2%	215	1,9%	3 277	29,1%	11 246	3,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 605	3,5%	5 282	4,0%	2 264	1,7%	121 260	90,9%	133 410	39,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 175	1,2%	1 755	1,7%	838	,8%	96 916	96,3%	100 684	29,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	3,3%	67	4,5%	12	,8%	1 359	91,4%	1 487	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	90	,1%	164	,2%	78	,1%	86 377	99,6%	86 710	25,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	904	11,5%	398	5,1%	(831)	(10,6%)	7 382	94,0%	7 853	2,3%	-	-	-	-
Total By Income Source	**12 530**	**3,7%**	**9 713**	**2,8%**	**2 577**	**,8%**	**316 571**	**92,7%**	**341 390**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	52	1,5%	93	2,7%	44	1,3%	3 268	94,5%	3 457	1,0%	-	-	-	-
Commercial	6 001	6,8%	4 648	5,3%	673	,8%	76 485	87,1%	87 807	25,7%	-	-	-	-
Households	5 612	2,3%	4 394	1,8%	1 734	,7%	234 786	95,2%	246 526	72,2%	-	-	-	-
Other	864	24,0%	578	16,0%	126	3,5%	2 032	56,4%	3 600	1,1%	-	-	-	-
Total By Customer Group	**12 530**	**3,7%**	**9 713**	**2,8%**	**2 577**	**,8%**	**316 571**	**92,7%**	**341 390**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 163	52,1%	41	1,8%	-	-	1 029	46,1%	2 233	39,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 652	48,1%	776	22,6%	-	-	1 003	29,2%	3 430	60,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 815**	**49,7%**	**817**	**14,4%**	**-**	**-**	**2 032**	**35,9%**	**5 663**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 140 642**	**1 146 607**	**311 666**	**27,3%**	**262 016**	**23,0%**	**232 325**	**20,3%**	**806 006**	**70,3%**	**284 424**	**69,2%**	**(18,3%)**
Exchange Revenue													
Service charges - Electricity	441 298	441 298	91 589	20,8%	76 956	17,4%	37 174	8,4%	205 718	46,6%	75 501	60,3%	(50,8%)
Service charges - Water	59 112	59 112	12 735	21,5%	14 042	23,8%	22 777	38,5%	49 554	83,8%	15 398	90,9%	47,9%
Service charges - Waste Water Management	28 744	28 744	15 288	53,2%	16 315	56,8%	(2 054)	(7,1%)	29 549	102,8%	7 471	89,1%	(127,5%)
Service charges - Waste Management	38 869	38 869	6 218	16,0%	15 111	38,9%	10 183	26,2%	31 512	81,1%	8 843	74,0%	15,2%
Sale of Goods and Rendering of Services	2 925	2 925	1 072	36,7%	119	4,1%	401	13,7%	1 592	54,4%	457	70,0%	(12,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	32 913	32 913	7 339	22,3%	7 879	23,9%	7 784	23,7%	23 002	69,9%	6 621	56,7%	17,6%
Interest earned from Current and Non Current Assets	3 795	3 795	616	16,2%	765	20,2%	646	17,0%	2 028	53,4%	1 014	65,1%	(36,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	919	919	205	22,3%	283	30,8%	283	30,8%	771	83,9%	219	75,3%	29,1%
Licences or permits	7 204	7 204	1 562	21,7%	1 319	18,3%	1 981	27,5%	4 862	67,5%	2 069	51,0%	(4,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	35 273	40 477	-	-	-	-	30 687	75,8%	30 687	75,8%	-	-	(100,0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	107	-	502	-	1 155	-	1 764	-	286	252,9%	304,6%
Non-Exchange Revenue													
Property rates	167 999	167 999	39 761	23,7%	37 557	22,4%	39 491	23,5%	116 810	69,5%	25 954	67,6%	52,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 426	30 426	1 435	4,7%	495	1,6%	2 841	9,3%	4 770	15,7%	5 091	24,9%	(44,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	231 418	232 179	114 730	49,6%	81 820	35,4%	65 191	28,1%	261 741	112,7%	132 504	99,7%	(50,8%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59 747	59 747	19 009	31,8%	8 855	14,8%	11 573	19,4%	39 437	66,0%	-	-	(100,0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	2 210	-	2 210	-	2 994	-	(26,2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 166 198**	**1 153 434**	**268 971**	**23,1%**	**300 564**	**25,8%**	**214 638**	**18,6%**	**784 174**	**68,0%**	**234 371**	**73,4%**	**(8,4%)**
Employee related costs	246 861	238 759	55 082	22,3%	67 557	27,4%	62 322	26,1%	184 960	77,5%	55 044	72,1%	13,2%
Remuneration of councillors	20 652	21 106	4 755	23,0%	5 431	26,3%	4 907	23,3%	15 094	71,5%	4 550	71,4%	7,9%
Bulk purchases - electricity	305 562	300 562	74 884	24,5%	73 631	24,1%	98 154	32,7%	246 669	82,1%	65 933	73,5%	48,9%
Inventory consumed	77 523	76 840	26 546	34,2%	30 828	39,8%	9 872	12,8%	67 245	87,5%	20 650	78,6%	(52,2%)
Debt impairment	105 016	105 016	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	146 948	147 228	37 567	25,6%	37 049	25,2%	10 110	6,9%	84 726	57,5%	46 851	83,0%	(78,4%)
Interest,Dividends and Rent on Land	-	-	5 791	-	9 853	-	(15 644)	-	-	-	6 340	-	(346,8%)
Contracted services	170 977	188 183	47 420	27,7%	61 662	36,1%	28 665	15,2%	137 747	73,2%	27 261	77,7%	5,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	122	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	1 707	-	1 707	-	-	-	(100,0%)
Operational Cost and Other Cost	92 658	75 740	16 927	18,3%	14 553	15,7%	14 029	18,5%	45 509	60,1%	7 480	60,7%	87,5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	517	-	517	-	141	-	266,8%
Surplus/(Deficit)	**(25 556)**	**(6 827)**	**42 694**		**(38 549)**		**17 687**		**21 832**		**50 052**		
Transfers and subsidies - capital (monetary allocations)	70 392	93 187	10 120	14,4%	16 433	23,3%	20 284	21,8%	46 837	50,3%	10 366	63,9%	95,7%
Transfers and subsidies - capital (in-kind)	-	-	0	-	0	-	0	-	1	-	(23)	,4%	(100,7%)
Surplus/(Deficit) after capital transfers and contributions	**44 836**	**86 360**	**52 814**		**(22 115)**		**37 971**		**68 670**		**60 396**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 836**	**86 360**	**52 814**		**(22 115)**		**37 971**		**68 670**		**60 396**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 836**	**86 360**	**52 814**		**(22 115)**		**37 971**		**68 670**		**60 396**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 836**	**86 360**	**52 814**		**(22 115)**		**37 971**		**68 670**		**60 396**		
			-		-		-		-		-		-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**78 002**	**111 448**	**9 636**	**12,4%**	**27 477**	**35,2%**	**27 152**	**24,4%**	**64 265**	**57,7%**	**16 917**	**65,2%**	**60,5%**
National Government	61 210	56 685	8 730	14,3%	20 341	33,2%	11 339	20,0%	40 410	71,3%	9 991	68,0%	13,5%
Provincial Government	-	25 348	-	-	627	-	(627)	(2,5%)	-	-	3 018	93,2%	(120,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**61 210**	**82 033**	**8 730**	**14,3%**	**20 969**	**34,3%**	**10 711**	**13,1%**	**40 410**	**49,3%**	**13 009**	**70,2%**	**(17,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 792	29 415	906	5,4%	6 509	38,8%	16 441	55,9%	23 855	81,1%	3 908	39,2%	320,7%
Capital Expenditure Functional	**78 002**	**111 448**	**9 636**	**12,4%**	**27 477**	**35,2%**	**27 152**	**24,4%**	**64 265**	**57,7%**	**16 727**	**66,8%**	**62,3%**
Municipal governance and administration	**4 713**	**9 492**	**77**	**1,6%**	**4 707**	**99,9%**	**(69)**	**(,7%)**	**4 714**	**49,7%**	**1 388**	**129,2%**	**(105,0%)**
Executive and Council	1 330	1 330	-	-	88	6,6%	149	11,2%	237	17,8%	-	-	(100,0%)
Finance and administration	3 383	8 162	77	2,3%	4 620	136,6%	(276)	(3,4%)	4 420	54,2%	1 388	130,2%	(119,9%)
Internal audit	-	-	-	-	-	-	58	-	58	-	-	100,0%	(100,0%)
Community and Public Safety	**12 132**	**16 790**	**5 977**	**49,3%**	**7 533**	**62,1%**	**1 325**	**7,9%**	**14 836**	**88,4%**	**10 360**	**79,6%**	**(87,2%)**
Community and Social Services	12 132	13 140	5 148	42,4%	4 724	38,9%	1 325	10,1%	11 197	85,2%	7 353	86,3%	(82,0%)
Sport And Recreation	-	3 650	829	-	2 810	-	-	-	3 639	99,7%	3 007	60,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 617**	**62 663**	**2 989**	**11,2%**	**13 318**	**50,0%**	**18 348**	**29,3%**	**34 656**	**55,3%**	**3 029**	**63,0%**	**505,7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	250	80,9%	(100,0%)
Road Transport	26 617	62 663	2 989	11,2%	13 318	50,0%	18 348	29,3%	34 656	55,3%	2 780	61,2%	560,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**34 540**	**22 503**	**593**	**1,7%**	**1 918**	**5,6%**	**7 548**	**33,5%**	**10 059**	**44,7%**	**1 950**	**32,8%**	**287,1%**
Energy sources	28 478	18 953	593	2,1%	1 918	6,7%	4 799	25,3%	7 311	38,6%	-	34,7%	(100,0%)
Water Management	2 512	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 550	3 550	-	-	-	-	2 749	77,4%	2 749	77,4%	1 725	50,7%	59,3%
Waste Management	-	-	-	-	-	-	-	-	-	-	225	49,9%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 115 087**	**1 143 848**	**298 371**	**26,8%**	**264 481**	**23,7%**	**266 318**	**23,3%**	**829 169**	**72,5%**	**299 377**	**86,2%**	**(11,0%)**
Property rates	143 920	143 920	25 878	18,0%	26 026	18,1%	33 376	23,2%	85 280	59,3%	34 411	52,0%	(3,0%)

Service charges	572 599	572 599	117 160	20,5%	129 237	22,6%	102 773	17,9%	349 171	61,0%	113 360	91,3%	(9,3%)
Other revenue	57 691	58 504	6 688	11,6%	6 109	10,6%	8 895	15,2%	21 692	37,1%	2 955	88,0%	201,0%
Transfers and Subsidies - Operational	266 691	266 639	94 441	35,4%	79 415	29,8%	55 779	20,9%	229 635	86,1%	126 352	99,0%	(55,9%)
Transfers and Subsidies - Capital	70 392	98 392	54 023	76,7%	23 455	33,3%	65 259	66,3%	142 737	145,1%	21 682	105,3%	201,0%
Interest	3 795	3 795	180	4,8%	238	6,3%	236	6,2%	654	17,2%	616	34,0%	(61,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(944 444)**	**(928 455)**	**(259 260)**	**27,5%**	**(232 784)**	**24,6%**	**(226 744)**	**24,4%**	**(718 788)**	**77,4%**	**(342 247)**	**88,8%**	**(33,7%)**
Suppliers and employees	(944 444)	(928 455)	(259 260)	27,5%	(232 784)	24,6%	(226 744)	24,4%	(718 788)	77,4%	(342 247)	88,8%	(33,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**170 642**	**215 392**	**39 111**	**22,9%**	**31 697**	**18,6%**	**39 574**	**18,4%**	**110 381**	**51,2%**	**(42 870)**	**64,4%**	**(192,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(78 002)**	**(98 874)**	**(16 056)**	**20,6%**	**(22 210)**	**28,5%**	**(15 317)**	**15,5%**	**(53 583)**	**54,2%**	**(10 795)**	**75,0%**	**41,9%**
Capital assets	(78 002)	(98 874)	(16 056)	20,6%	(22 210)	28,5%	(15 317)	15,5%	(53 583)	54,2%	(10 795)	75,0%	41,9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(78 002)**	**(98 874)**	**(16 056)**	**20,6%**	**(22 210)**	**28,5%**	**(15 317)**	**15,5%**	**(53 583)**	**54,2%**	**(10 795)**	**75,0%**	**41,9%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(7 327)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 038**	**-**	**(100,0%)**
Repayment of borrowing	-	(7 327)	-	-	-	-	-	-	-	-	1 038	-	(100,0%)
Net Cash from/(used) Financing Activities	**-**	**(7 327)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 038**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**92 640**	**109 190**	**23 055**	**24,9%**	**9 487**	**10,2%**	**24 257**	**22,2%**	**56 798**	**52,0%**	**(52 628)**	**44,7%**	**(146,1%)**
Cash/cash equivalents at the year begin:	18 177	26 806	26 791	147,4%	49 856	274,3%	59 343	221,4%	26 791	99,9%	82 591	100,0%	(28,1%)
Cash/cash equivalents at the year end:	**110 817**	**135 996**	**49 856**	**45,0%**	**59 343**	**53,6%**	**83 165**	**61,2%**	**83 165**	**61,2%**	**29 963**	**67,3%**	**177,6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 909	6,9%	14 894	12,9%	4 005	3,5%	88 526	76,8%	115 335	18,2%	(104)	(,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 517	20,2%	5 069	5,8%	4 081	4,7%	60 146	69,3%	86 812	13,7%	(486)	(,6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	10 462	6,5%	5 587	3,5%	4 648	2,9%	140 753	87,2%	161 450	25,5%	(806)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 349	4,3%	2 057	2,6%	2 577	3,3%	70 080	89,8%	78 062	12,3%	(98)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Management	3 243	4,6%	2 008	2,8%	2 454	3,5%	62 945	89,1%	70 650	11,1%	(111)	(,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 689	2,5%	2 644	2,5%	2 676	2,5%	98 606	92,5%	106 615	16,8%	(41)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	197	1,3%	459	3,0%	59	,4%	14 439	95,3%	15 154	2,4%	495	3,3%	-	-
Total By Income Source	**45 365**	**7,2%**	**32 718**	**5,2%**	**20 500**	**3,2%**	**535 495**	**84,5%**	**634 078**	**100,0%**	**(1 150)**	**(,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 639	5,4%	5 543	3,9%	5 224	3,7%	123 985	87,1%	142 392	22,5%	(229)	(,2%)	-	-
Commercial	17 841	18,0%	16 808	16,9%	4 356	4,4%	60 281	60,7%	99 287	15,7%	(537)	(,5%)	-	-
Households	19 885	5,1%	10 366	2,6%	10 919	2,8%	351 229	89,5%	392 400	61,9%	(384)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**45 365**	**7,2%**	**32 718**	**5,2%**	**20 500**	**3,2%**	**535 495**	**84,5%**	**634 078**	**100,0%**	**(1 150)**	**(,2%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	122	-	-	-	31 000	9,9%	282 968	90,1%	314 091	93,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 332	37,7%	8 309	37,6%	1 525	6,9%	3 952	17,9%	22 118	6,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 455**	**2,5%**	**8 309**	**2,5%**	**32 525**	**9,7%**	**286 920**	**85,3%**	**336 208**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**268 618**	**266 831**	**102 580**	**38,2%**	**84 147**	**31,3%**	**9 499**	**3,6%**	**196 226**	**73,5%**	**62 727**	**93,2%**	**(84,9%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 100	3 471	850	40,5%	869	41,4%	583	16,8%	2 301	66,3%	548	81,9%	6,3%
Sale of Goods and Rendering of Services	149	729	182	122,2%	267	179,5%	161	22,1%	610	83,7%	58	90,0%	175,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 361	2 361	578	42,5%	513	37,7%	524	22,2%	1 615	68,4%	284	97,3%	84,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	265	323	94	35,6%	64	24,3%	62	19,2%	220	68,2%	101	89,6%	(38,8%)
Licences or permits	1 114	1 114	252	22,6%	265	23,7%	171	15,4%	688	61,8%	276	71,9%	(38,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	3	3	-	-	-	-	-	3	100,0%	2	-	(100,0%)
Operational Revenue	2	2	(0)	(21,7%)	1	35,2%	-	-	0	13,5%	396	30 387,2%	(100,0%)
Non-Exchange Revenue													
Property rates	45 718	40 358	10 246	22,4%	9 917	21,7%	6 612	16,4%	26 774	66,3%	6 370	86,8%	3,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	68	528	220	324,2%	166	244,2%	52	9,9%	438	83,0%	2	49,8%	2 511,3%
Licences or permits	559	659	224	40,1%	151	27,1%	213	32,4%	588	89,3%	137	57,9%	55,0%
Transfer and subsidies - Operational	215 762	215 762	89 520	41,5%	71 520	33,1%	843	,4%	161 883	75,0%	54 157	94,7%	(98,4%)
Interest Receivables	1 522	1 522	411	27,0%	415	27,3%	278	18,3%	1 104	72,5%	395	74,5%	(29,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**219 058**	**215 772**	**56 388**	**25,7%**	**56 377**	**25,7%**	**41 723**	**19,3%**	**154 488**	**71,6%**	**51 558**	**82,6%**	**(19,1%)**
Employee related costs	124 821	124 821	29 818	23,9%	28 915	23,2%	19 891	15,9%	78 624	63,0%	23 631	69,0%	(15,8%)
Remuneration of councillors	18 596	18 596	4 440	23,9%	4 894	26,3%	2 971	16,0%	12 305	66,2%	4 479	75,4%	(33,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 635	-	-	-	-	-	-	-	-	-	(1 613)	5,5%	(100,0%)
Debt impairment	3 138	3 138	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 000	20 000	6 515	32,6%	6 497	32,5%	4 300	21,5%	17 312	86,6%	6 059	96,4%	(29,0%)
Interest,Dividends and Rent on Land	1 426	163	59	4,2%	60	4,2%	26	15,9%	145	88,8%	186	86,7%	(86,0%)
Contracted services	25 306	24 812	8 638	34,1%	9 474	37,4%	8 269	33,3%	26 382	106,3%	10 857	148,8%	(23,8%)
Transfers and subsidies	418	340	12	2,9%	(87)	(20,7%)	(2)	(,7%)	(77)	(22,5%)	235	62,7%	(101,0%)
Irrecoverable debts written off	-	-	287	-	1 711	-	246	-	2 244	-	140	-	75,7%
Operational Cost and Other Cost	23 718	23 903	6 618	27,9%	4 913	20,7%	6 023	25,2%	17 554	73,4%	7 584	98,4%	(20,6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**49 561**	**51 059**	**46 191**		**27 770**		**(32 224)**		**41 738**		**11 169**		
Transfers and subsidies - capital (monetary allocations)	45 805	50 805	10 898	23,8%	4 618	10,1%	4 195	8,3%	19 711	38,8%	16 032	84,0%	(73,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**95 366**	**101 864**	**57 090**		**32 388**		**(28 029)**		**61 449**		**27 201**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**95 366**	**101 864**	**57 090**		**32 388**		**(28 029)**		**61 449**		**27 201**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**95 366**	**101 864**	**57 090**		**32 388**		**(28 029)**		**61 449**		**27 201**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**95 366**	**101 864**	**57 090**		**32 388**		**(28 029)**		**61 449**		**27 201**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**43 191**	**52 258**	**(105 195)**	**(243,6%)**	**128 125**	**296,6%**	**5 813**	**11,1%**	**28 743**	**55,0%**	**12 514**	**75,3%**	**(53,5%)**
National Government	33 743	32 024	(102 581)	(304,0%)	115 909	343,5%	3 448	10,8%	16 776	52,4%	11 884	79,9%	(71,0%)
Provincial Government	6 087	9 065	384	6,3%	-	-	1 645	18,1%	2 030	22,4%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 830**	**41 089**	**(102 197)**	**(256,6%)**	**115 909**	**291,0%**	**5 093**	**12,4%**	**18 805**	**45,8%**	**11 884**	**79,9%**	**(57,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 361	11 169	(2 998)	(89,2%)	12 216	363,5%	720	6,4%	9 938	89,0%	630	28,7%	14,4%
Capital Expenditure Functional	**43 191**	**52 258**	**(105 195)**	**(243,6%)**	**128 125**	**296,6%**	**5 813**	**11,1%**	**28 743**	**55,0%**	**12 514**	**75,3%**	**(53,5%)**
Municipal governance and administration	**1 139**	**2 553**	**(293)**	**(25,7%)**	**881**	**77,3%**	**425**	**16,7%**	**1 013**	**39,7%**	**476**	**46,6%**	**(10,6%)**
Executive and Council	61	61	-	-	-	-	-	-	-	-	-	(8,0%)	-
Finance and administration	1 078	2 492	(293)	(27,2%)	881	81,7%	425	17,1%	1 013	40,7%	476	51,9%	(10,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 222**	**5 303**	**1 605**	**72,3%**	**3 233**	**145,5%**	**-**	**-**	**4 838**	**91,2%**	**154**	**(6,7%)**	**(100,0%)**
Community and Social Services	1 996	3 343	(74)	(3,7%)	2 788	139,7%	-	-	2 714	81,2%	130	21,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	226	1 960	1 679	742,6%	445	196,9%	-	-	2 124	108,4%	24	(85,0%)	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 830**	**44 402**	**(103 256)**	**(259,2%)**	**120 760**	**303,2%**	**5 388**	**12,1%**	**22 892**	**51,6%**	**11 884**	**79,2%**	**(54,7%)**
Planning and Development	-	2 978	(216)	-	216	-	1 457	48,9%	1 457	48,9%	-	-	(100,0%)
Road Transport	39 830	41 424	(103 040)	(258,7%)	120 544	302,6%	3 931	9,5%	21 435	51,7%	11 884	79,4%	(66,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**(3 251)**	**-**	**3 251**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	1 544	-	(1 544)	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	(3 986)	-	3 986	-	-	-	-	-	-	-	-
Waste Management	-	-	(810)	-	810	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**300 654**	**314 466**	**(20 521)**	**(6,8%)**	**213 879**	**71,1%**	**51 838**	**16,5%**	**245 196**	**78,0%**	**693**	**11,3%**	**7 380,2%**
Property rates	34 288	27 674	-	-	(116)	(,3%)	(26)	(,1%)	(142)	(,5%)	-	-	(100,0%)

Service charges	1 280	3 273	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 158	14 590	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	215 762	215 762	(4 645)	(2,2%)	121 822	56,5%	32 838	15,2%	150 016	69,5%	693	3,2%	4 638,6%
Transfers and Subsidies - Capital	45 805	50 805	(15 876)	(34,7%)	91 876	200,6%	19 000	37,4%	95 000	187,0%	-	74,1%	(100,0%)
Interest	1 361	2 361	-	-	296	21,7%	26	1,1%	322	13,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(200 875)**	**(238 211)**	**188 944**	**(94,1%)**	**(338 371)**	**168,4%**	**(46 456)**	**19,5%**	**(195 884)**	**82,2%**	**(188 400)**	**101,8%**	**(75,3%)**
Suppliers and employees	(199 470)	(237 712)	188 944	(94,7%)	(338 371)	169,6%	(46 456)	19,5%	(195 884)	82,4%	(188 400)	102,6%	(75,3%)
Finance charges	(988)	(159)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(418)	(340)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**99 779**	**76 255**	**168 423**	**168,8%**	**(124 492)**	**(124,8%)**	**5 382**	**7,1%**	**49 312**	**64,7%**	**(187 707)**	**(161,7%)**	**(102,9%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(49 670)**	**(60 096)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(49 670)	(60 096)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(49 670)**	**(60 096)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 542)**	**(2 489)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2 542)	(2 489)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 542)**	**(2 489)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**47 567**	**13 670**	**168 423**	**354,1%**	**(124 492)**	**(261,7%)**	**5 382**	**39,4%**	**49 312**	**360,7%**	**(187 707)**	**(261,7%)**	**(102,9%)**
Cash/cash equivalents at the year begin:	385	1 739	3 877	1 006,9%	169 207	43 944,5%	44 715	2 571,4%	3 877	223,0%	23 087	131,0%	93,7%
Cash/cash equivalents at the year end:	**47 952**	**15 409**	**172 299**	**359,3%**	**44 715**	**93,3%**	**50 097**	**325,1%**	**50 097**	**325,1%**	**(164 619)**	**(277,2%)**	**(130,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	44	,1%	1 665	3,7%	43 476	96,2%	45 186	55,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2	100,0%	-	-	-	-	-	-	2	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(0)	-	394	2,2%	115	,6%	17 616	97,2%	18 124	22,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	19	13,3%	3	2,4%	118	84,3%	140	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	278	1,6%	136	,8%	17 155	97,6%	17 569	21,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(1)	100,0%	(1)	-	-	-	-	-
Total By Income Source	**2**	**-**	**734**	**,9%**	**1 919**	**2,4%**	**78 365**	**96,7%**	**81 020**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	(944)	(2,9%)	1 486	4,5%	32 365	98,4%	32 907	40,6%	-	-	-	-
Commercial	2	-	1 217	4,8%	239	,9%	23 982	94,3%	25 440	31,4%	-	-	-	-
Households	-	-	424	1,9%	178	,8%	21 800	97,3%	22 402	27,6%	-	-	-	-
Other	-	-	38	13,9%	16	5,7%	218	80,4%	271	,3%	-	-	-	-
Total By Customer Group	**2**	**-**	**734**	**,9%**	**1 919**	**2,4%**	**78 365**	**96,7%**	**81 020**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	837	15,5%	(64)	(1,2%)	108	2,0%	4 510	83,7%	5 390	22,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 427	13,1%	2 749	14,9%	(51)	(,3%)	13 385	72,3%	18 511	77,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 264**	**13,7%**	**2 685**	**11,2%**	**57**	**,2%**	**17 895**	**74,9%**	**23 901**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**508 183**	**640 389**	**161 704**	**31,8%**	**143 509**	**28,2%**	**159 174**	**24,9%**	**464 386**	**72,5%**	**105 389**	**81,1%**	**51,0%**
Exchange Revenue													
Service charges - Electricity	110 480	110 480	25 395	23,0%	24 842	22,5%	27 057	24,5%	77 294	70,0%	23 085	70,9%	17,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 114	12 114	2 806	23,2%	2 802	23,1%	2 803	23,1%	8 411	69,4%	3 293	85,1%	(14,9%)
Sale of Goods and Rendering of Services	702	411	160	22,9%	133	19,0%	145	35,1%	438	106,5%	261	103,5%	(44,7%)
Agency services	2 500	2 500	461	18,5%	437	17,5%	491	19,6%	1 390	55,6%	361	47,2%	36,0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 025	1 025	19	1,9%	82	8,0%	113	11,0%	214	20,9%	9	63,5%	1 222,2%
Interest earned from Current and Non Current Assets	2 192	2 192	634	28,9%	396	18,1%	707	32,2%	1 736	79,2%	328	61,3%	115,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 205	2 205	18	,8%	350	15,9%	314	14,2%	682	30,9%	401	91,2%	(21,8%)
Licences or permits	355	355	45	12,7%	16	4,6%	121	34,1%	183	51,4%	144	60,2%	(15,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	189	189	18	9,3%	39	20,7%	18	9,4%	75	39,4%	24	1,7%	(25,6%)
Non-Exchange Revenue													
Property rates	149 885	154 885	38 476	25,7%	39 004	26,0%	40 680	26,3%	118 161	76,3%	19 957	90,6%	103,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	600	649	108,1%	335	55,8%	785	130,8%	1 768	294,7%	362	104,7%	117,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	222 682	298 427	92 007	41,3%	73 988	33,2%	84 765	28,4%	250 760	84,0%	56 151	81,4%	51,0%
Interest Receivables	3 254	7 254	1 015	31,2%	1 084	33,3%	1 176	16,2%	3 275	45,1%	1 013	76,8%	16,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	47 751	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**580 064**	**728 487**	**158 710**	**27,4%**	**108 828**	**18,8%**	**156 172**	**21,4%**	**423 710**	**58,2%**	**140 472**	**64,4%**	**11,2%**
Employee related costs	190 207	190 206	45 730	24,0%	45 952	24,2%	47 433	24,9%	139 115	73,1%	43 312	64,3%	9,5%
Remuneration of councillors	18 358	19 108	4 464	24,3%	6 336	34,5%	4 747	24,8%	15 546	81,4%	4 480	67,6%	5,9%
Bulk purchases - electricity	170 966	170 966	54 283	31,8%	3 491	2,0%	36 556	21,4%	94 329	55,2%	31 288	76,3%	16,8%
Inventory consumed	6 348	8 164	965	15,2%	1 178	18,5%	3 402	41,7%	5 545	67,9%	2 358	96,6%	44,3%
Debt impairment	26 584	53 063	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	74 391	59 391	1 626	2,2%	10 522	14,1%	5 527	9,3%	17 674	29,8%	17 969	54,6%	(69,2%)
Interest,Dividends and Rent on Land	-	5 500	5 609	-	(1 382)	-	8 044	146,3%	12 272	223,1%	3 606	83,7%	123,1%
Contracted services	45 979	174 311	26 516	57,7%	27 487	59,8%	20 806	11,9%	74 809	42,9%	22 266	58,6%	(6,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 562	5 158	504	14,2%	417	11,7%	13 723	266,1%	14 644	283,9%	662	37,4%	1 973,0%
Operational Cost and Other Cost	43 669	42 620	19 013	43,5%	14 828	34,0%	15 936	37,4%	49 776	116,8%	14 530	82,8%	9,7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(71 882)**	**(88 098)**	**2 994**		**34 681**		**3 002**		**40 677**		**(35 083)**		
Transfers and subsidies - capital (monetary allocations)	44 593	70 593	16 516	37,0%	20 289	45,5%	2 910	4,1%	39 715	56,3%	2 043	83,7%	42,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(27 289)**	**(17 505)**	**19 510**		**54 970**		**5 912**		**80 392**		**(33 040)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(27 289)**	**(17 505)**	**19 510**		**54 970**		**5 912**		**80 392**		**(33 040)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(27 289)**	**(17 505)**	**19 510**		**54 970**		**5 912**		**80 392**		**(33 040)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(27 289)**	**(17 505)**	**19 510**		**54 970**		**5 912**		**80 392**		**(33 040)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**52 329**	**75 180**	**19 597**	**37,5%**	**20 174**	**38,6%**	**2 927**	**3,9%**	**42 698**	**56,8%**	**1 956**	**86,3%**	**49,6%**
National Government	27 109	49 717	14 240	52,5%	13 422	49,5%	642	1,3%	28 304	56,9%	1 413	92,5%	(54,5%)
Provincial Government	6 087	6 087	-	-	3 231	53,1%	1 535	25,2%	4 766	78,3%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 196**	**55 804**	**14 240**	**42,9%**	**16 653**	**50,2%**	**2 177**	**3,9%**	**33 070**	**59,3%**	**1 413**	**92,5%**	**54,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 133	19 375	5 357	28,0%	3 521	18,4%	749	3,9%	9 627	49,7%	543	75,5%	38,0%
Capital Expenditure Functional	**52 329**	**75 180**	**19 597**	**37,5%**	**20 174**	**38,6%**	**2 927**	**3,9%**	**42 698**	**56,8%**	**1 956**	**86,3%**	**49,6%**
Municipal governance and administration	**14 952**	**15 244**	**3 458**	**23,1%**	**2 158**	**14,4%**	**56**	**,4%**	**5 672**	**37,2%**	**543**	**59,9%**	**(89,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 952	15 244	3 458	23,1%	2 158	14,4%	56	,4%	5 672	37,2%	543	59,9%	(89,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**22 952**	**43 814**	**9 414**	**41,0%**	**15 812**	**68,9%**	**2 351**	**5,4%**	**27 576**	**62,9%**	**1 413**	**95,2%**	**66,4%**
Community and Social Services	22 552	37 192	9 279	41,1%	12 581	55,8%	815	2,2%	22 676	61,0%	-	69,0%	(100,0%)
Sport And Recreation	-	6 087	-	-	3 231	-	1 535	25,2%	4 766	78,3%	1 413	-	8,7%
Public Safety	400	535	135	33,8%	-	-	-	-	135	25,2%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 725**	**12 816**	**5 095**	**47,5%**	**994**	**9,3%**	**-**	**-**	**6 089**	**47,5%**	**-**	**54,4%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 725	12 816	5 095	47,5%	994	9,3%	-	-	6 089	47,5%	-	54,4%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 700**	**3 305**	**1 630**	**44,1%**	**1 210**	**32,7%**	**520**	**15,7%**	**3 360**	**101,7%**	**-**	**81,7%**	**(100,0%)**
Energy sources	3 700	3 305	1 630	44,1%	1 210	32,7%	520	15,7%	3 360	101,7%	-	81,7%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**575 164**	**716 177**	**(36 979)**	**(6,4%)**	**127 809**	**22,2%**	**299 073**	**41,8%**	**389 903**	**54,4%**	**8 125**	**57,6%**	**3 580,7%**
Property rates	132 511	148 703	(23 025)	(17,4%)	4 612	3,5%	45 386	30,5%	26 972	18,1%	(19 757)	(5,2%)	(329,7%)

Service charges	126 242	126 242	(17 400)	(13,8%)	5 440	4,3%	30 531	24,2%	18 571	14,7%	(19 615)	(16,2%)	(255,7%)
Other revenue	46 943	70 019	(1 488)	(3,2%)	375	,8%	2 400	3,4%	1 287	1,8%	(1 687)	(3,1%)	(242,3%)
Transfers and Subsidies - Operational	222 682	298 427	13 990	6,3%	99 705	44,8%	158 548	53,1%	272 244	91,2%	50 591	117,3%	213,4%
Transfers and Subsidies - Capital	44 593	70 593	(7 000)	(15,7%)	17 186	38,5%	60 000	85,0%	70 186	99,4%	-	174,8%	(100,0%)
Interest	2 192	2 192	(2 056)	(93,8%)	491	22,4%	2 208	100,7%	643	29,3%	(1 408)	(27,6%)	(256,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(503 148)**	**(626 886)**	**7 447**	**(1,5%)**	**(60 840)**	**12,1%**	**(20 975)**	**3,3%**	**(74 368)**	**11,9%**	**(33 190)**	**12,6%**	**(36,8%)**
Suppliers and employees	(503 148)	(621 386)	7 447	(1,5%)	(60 840)	12,1%	(20 975)	3,4%	(74 368)	12,0%	(33 190)	12,8%	(36,8%)
Finance charges	-	(5 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**72 016**	**89 290**	**(29 532)**	**(41,0%)**	**66 969**	**93,0%**	**278 098**	**311,5%**	**315 536**	**353,4%**	**(25 064)**	**430,2%**	**(1 209,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(60 178)**	**(89 089)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(60 178)	(89 089)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(60 178)**	**(89 089)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**11 837**	**202**	**(29 532)**	**(249,5%)**	**66 969**	**565,7%**	**278 098**	**137 883,3%**	**315 536**	**156 445,0%**	**(25 064)**	**1 238,5%**	**(1 209,5%)**
Cash/cash equivalents at the year begin:	4 872	4 195	4 195	86,1%	(25 349)	(520,3%)	41 620	992,1%	4 195	100,0%	322 025	-	(87,1%)
Cash/cash equivalents at the year end:	**16 709**	**4 397**	**(25 349)**	**(151,7%)**	**41 620**	**249,1%**	**319 718**	**7 271,8%**	**319 718**	**7 271,8%**	**296 961**	**1 043,6%**	**7,7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 670	25,9%	3 541	16,2%	292	1,3%	12 402	56,6%	21 906	8,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 048	5,2%	10 417	4,9%	5 564	2,6%	184 073	87,2%	211 102	77,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 261	9,6%	1 017	7,8%	407	3,1%	10 417	79,5%	13 102	4,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	12,8%	87	17,0%	26	5,0%	332	65,1%	510	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	837	3,1%	2 952	11,0%	1 926	7,2%	21 114	78,7%	26 829	9,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(5)	100,0%	(5)	-	-	-	-	-
Total By Income Source	**18 882**	**6,9%**	**18 013**	**6,6%**	**8 215**	**3,0%**	**228 333**	**83,5%**	**273 443**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 920	8,0%	7 420	6,7%	4 406	4,0%	90 237	81,3%	110 982	40,6%	-	-	-	-
Commercial	3 490	11,7%	1 669	5,6%	516	1,7%	24 253	81,0%	29 929	10,9%	-	-	-	-
Households	2 997	6,1%	3 692	7,5%	1 887	3,8%	40 810	82,6%	49 387	18,1%	-	-	-	-
Other	3 475	4,2%	5 232	6,3%	1 406	1,7%	73 032	87,8%	83 146	30,4%	-	-	-	-
Total By Customer Group	**18 882**	**6,9%**	**18 013**	**6,6%**	**8 215**	**3,0%**	**228 333**	**83,5%**	**273 443**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 355	,6%	17 222	4,5%	17 531	4,6%	345 584	90,3%	382 693	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 559	(11 058,3%)	(1 573)	11 158,3%	-	-	-	-	(14)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 915**	**1,0%**	**15 649**	**4,1%**	**17 531**	**4,6%**	**345 584**	**90,3%**	**382 678**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**815 238**	**850 188**	**322 756**	**39,6%**	**272 026**	**33,4%**	**187 961**	**22,1%**	**782 742**	**92,1%**	**190 955**	**94,0%**	**(1,6%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	63 954	51 217	12 613	19,7%	12 369	19,3%	13 143	25,7%	38 125	74,4%	13 725	71,8%	(4,2%)
Service charges - Waste Water Management	18 494	16 979	4 034	21,8%	4 375	23,7%	4 312	25,4%	12 722	74,9%	4 974	79,8%	(13,3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	800	1 502	340	42,4%	200	25,0%	355	23,6%	895	59,6%	416	230,2%	(14,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	858	648	159	18,6%	161	18,8%	157	24,3%	478	73,7%	185	70,2%	(14,9%)
Interest earned from Current and Non Current Assets	8 000	5 804	1 134	14,2%	1 246	15,6%	1 454	25,0%	3 834	66,0%	846	64,1%	71,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	504	482	115	22,8%	127	25,3%	116	24,0%	358	74,2%	107	70,5%	7,7%
Licences or permits	295	184	59	20,1%	35	12,0%	47	25,5%	142	76,7%	58	71,6%	(19,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 344	519	23	1,7%	188	14,0%	15	2,8%	226	43,5%	714	80,6%	(98,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	605	258	125	20,7%	23	3,7%	45	17,5%	193	74,8%	9	59,9%	398,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	720 384	772 595	304 152	42,2%	253 302	35,2%	168 317	21,8%	725 772	93,9%	169 922	96,6%	(,9%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**553 766**	**811 879**	**206 582**	**37,3%**	**236 113**	**42,6%**	**288 861**	**35,6%**	**731 555**	**90,1%**	**228 718**	**67,6%**	**26,3%**
Employee related costs	302 013	302 098	91 202	30,2%	87 715	29,0%	94 498	31,3%	273 416	90,5%	84 137	76,2%	12,3%
Remuneration of councillors	11 640	11 640	2 564	22,0%	2 795	24,0%	2 482	21,3%	7 841	67,4%	2 568	74,5%	(3,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 250	10 045	(3 157)	(30,8%)	(2 139)	(20,9%)	5 021	50,0%	(275)	(2,7%)	7 028	47,6%	(28,6%)
Debt impairment	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	95 000	95 108	23 750	25,0%	35 825	37,7%	29 757	31,3%	89 332	93,9%	31 451	95,8%	(5,4%)
Interest,Dividends and Rent on Land	7 575	7 354	2 720	35,9%	2 791	36,8%	2 588	35,2%	8 100	110,1%	2 838	73,9%	(8,8%)
Contracted services	87 677	184 377	46 557	53,1%	51 551	58,8%	73 537	39,9%	171 645	93,1%	48 532	48,5%	51,5%
Transfers and subsidies	-	2 251	-	-	2	-	2 355	104,6%	2 357	104,7%	1 392	64,5%	69,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	35 611	195 006	42 944	120,6%	57 572	161,7%	78 624	40,3%	179 140	91,9%	50 771	75,2%	54,9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**261 472**	**38 310**	**116 174**		**35 913**		**(100 900)**		**51 187**		**(37 763)**		
Transfers and subsidies - capital (monetary allocations)	916 219	917 665	142 849	15,6%	253 036	27,6%	298 605	32,5%	694 490	75,7%	31 271	52,7%	854,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	39	-	39	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**1 177 691**	**955 974**	**259 023**		**288 950**		**197 744**		**745 716**		**(6 492)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 177 691**	**955 974**	**259 023**		**288 950**		**197 744**		**745 716**		**(6 492)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 177 691**	**955 974**	**259 023**		**288 950**		**197 744**		**745 716**		**(6 492)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 177 691**	**955 974**	**259 023**		**288 950**		**197 744**		**745 716**		**(6 492)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**742 790**	**750 909**	**121 102**	**16,3%**	**209 505**	**28,2%**	**215 435**	**28,7%**	**546 042**	**72,7%**	**47 664**	**59,6%**	**352,0%**
National Government	742 790	742 790	121 102	16,3%	209 505	28,2%	211 778	28,5%	542 385	73,0%	34 170	60,7%	519,8%
Provincial Government	-	1 446	-	-	-	-	1 257	87,0%	1 257	87,0%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**742 790**	**744 236**	**121 102**	**16,3%**	**209 505**	**28,2%**	**213 035**	**28,6%**	**543 642**	**73,0%**	**34 170**	**60,7%**	**523,5%**
Borrowing	-	6 673	-	-	-	-	-	-	-	-	13 458	41,8%	(100,0%)
Internally generated funds	-	-	-	-	-	-	2 400	-	2 400	-	37	2,0%	6 421,6%
Capital Expenditure Functional	**742 877**	**751 083**	**121 102**	**16,3%**	**209 505**	**28,2%**	**215 474**	**28,7%**	**546 081**	**72,7%**	**47 664**	**59,6%**	**352,1%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**2 400**	**-**	**2 400**	**-**	**(24)**	**,6%**	**(10 154,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	2 400	-	2 400	-	(24)	,6%	(10 154,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**87**	**174**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	87	174	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 410**	**2 410**	**-**	**-**	**789**	**32,7%**	**545**	**22,6%**	**1 334**	**55,3%**	**61**	**3,8%**	**797,5%**
Planning and Development	2 410	2 410	-	-	789	32,7%	545	22,6%	1 334	55,3%	61	3,8%	797,5%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**740 380**	**748 499**	**121 102**	**16,4%**	**208 716**	**28,2%**	**212 530**	**28,4%**	**542 348**	**72,5%**	**47 628**	**60,0%**	**346,2%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	740 380	748 499	121 102	16,4%	208 716	28,2%	212 530	28,4%	542 348	72,5%	47 628	60,0%	346,2%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 953 374**	**2 025 997**	**1 009 198**	**51,7%**	**1 145 254**	**58,6%**	**1 077 841**	**53,2%**	**3 232 293**	**159,5%**	**952 428**	**147,4%**	**13,2%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	58 477	50 914	10 097	17,3%	11 466	19,6%	13 149	25,8%	34 712	68,2%	12 469	54,9%	5,5%
Other revenue	249 778	288 571	248 029	99,3%	627 975	251,4%	597 394	207,0%	1 473 398	510,6%	454 186	814,0%	31,5%
Transfers and Subsidies - Operational	720 384	764 091	313 182	43,5%	241 582	33,5%	209 238	27,4%	764 001	100,0%	178 201	92,2%	17,4%
Transfers and Subsidies - Capital	916 219	916 219	436 700	47,7%	262 940	28,7%	256 579	28,0%	956 219	104,4%	306 681	90,4%	(16,3%)
Interest	8 516	6 203	1 189	14,0%	1 292	15,2%	1 482	23,9%	3 963	63,9%	890	61,4%	66,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(578 653)**	**(876 388)**	**(502 360)**	**86,8%**	**(419 681)**	**72,5%**	**(347 845)**	**39,7%**	**(1 269 886)**	**144,9%**	**(190 453)**	**89,9%**	**82,6%**
Suppliers and employees	(578 653)	(873 799)	(502 360)	86,8%	(419 681)	72,5%	(347 845)	39,8%	(1 269 886)	145,3%	(190 453)	90,1%	82,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	(2 589)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 374 721**	**1 149 610**	**506 838**	**36,9%**	**725 573**	**52,8%**	**729 996**	**63,5%**	**1 962 407**	**170,7%**	**761 974**	**228,4%**	**(4,2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(854 309)**	**(862 515)**	**(121 102)**	**14,2%**	**(209 505)**	**24,5%**	**(215 474)**	**25,0%**	**(546 081)**	**63,3%**	**(47 664)**	**59,6%**	**352,1%**
Capital assets	(854 309)	(862 515)	(121 102)	14,2%	(209 505)	24,5%	(215 474)	25,0%	(546 081)	63,3%	(47 664)	59,6%	352,1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(854 309)**	**(862 515)**	**(121 102)**	**14,2%**	**(209 505)**	**24,5%**	**(215 474)**	**25,0%**	**(546 081)**	**63,3%**	**(47 664)**	**59,6%**	**352,1%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**(4)**	**-**	**1**	**-**	**16**	**-**	**12**	**-**	**1**	**(273,4%)**	**2 249,1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(4)	-	1	-	16	-	12	-	1	(273,4%)	2 249,1%
Payments	**(17 712)**	**(17 712)**	**(253)**	**1,4%**	**(8 746)**	**49,4%**	**(246)**	**1,4%**	**(9 244)**	**52,2%**	**(727)**	**56,0%**	**(66,2%)**
Repayment of borrowing	(17 712)	(17 712)	(253)	1,4%	(8 746)	49,4%	(246)	1,4%	(9 244)	52,2%	(727)	56,0%	(66,2%)
Net Cash from/(used) Financing Activities	**(17 712)**	**(17 712)**	**(257)**	**1,5%**	**(8 745)**	**49,4%**	**(230)**	**1,3%**	**(9 232)**	**52,1%**	**(726)**	**56,1%**	**(68,3%)**
Net Increase/(Decrease) in cash held	**502 700**	**269 383**	**385 478**	**76,7%**	**507 324**	**100,9%**	**514 292**	**190,9%**	**1 407 094**	**522,3%**	**713 584**	**(4 246,7%)**	**(27,9%)**
Cash/cash equivalents at the year begin:	(11 176)	23 103	20 433	(182,8%)	408 581	(3 655,9%)	915 905	3 964,5%	20 433	88,4%	615 670	100,0%	48,8%
Cash/cash equivalents at the year end:	**491 525**	**292 486**	**408 581**	**83,1%**	**915 905**	**186,3%**	**1 430 197**	**489,0%**	**1 430 197**	**489,0%**	**1 329 254**	**4 902,5%**	**7,6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 841	2,1%	3 622	1,6%	3 370	1,5%	216 857	94,8%	228 689	77,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 597	2,7%	1 106	1,9%	932	1,6%	54 903	93,8%	58 539	19,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	1,3%	-	-	12	2,6%	442	96,1%	460	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	59	2,6%	58	2,6%	57	2,6%	2 054	92,2%	2 228	,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	300	6,2%	68	1,4%	4	,1%	4 459	92,3%	4 831	1,6%	-	-	-	-
Total By Income Source	**6 802**	**2,3%**	**4 853**	**1,6%**	**4 375**	**1,5%**	**278 717**	**94,6%**	**294 748**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 492	5,7%	1 275	2,9%	882	2,0%	39 384	89,4%	44 033	14,9%	-	-	-	-
Commercial	873	4,2%	640	3,1%	405	2,0%	18 799	90,7%	20 716	7,0%	-	-	-	-
Households	3 438	1,5%	2 939	1,3%	3 088	1,3%	220 534	95,9%	229 998	78,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 802**	**2,3%**	**4 853**	**1,6%**	**4 375**	**1,5%**	**278 717**	**94,6%**	**294 748**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	4 214	100,0%	-	-	-	-	-	-	4 214	7,6%
Bulk Water	46	,3%	1	-	4	-	14 726	99,7%	14 777	26,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	651	1,8%	199	,6%	9 121	25,9%	25 260	71,7%	35 231	63,5%
Auditor-General	-	-	1	100,0%	-	-	-	-	1	-
Other	124	9,7%	83	6,5%	-	-	1 067	83,8%	1 273	2,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 034**	**9,1%**	**284**	**,5%**	**9 125**	**16,4%**	**41 053**	**74,0%**	**55 496**	**100,0%**

Contact Details

Municipal Manager	Mr Sibongiseni Mosia	035 874 5506
Chief Financial Officer	Ms Sthembile Msibi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**308 505**	**312 773**	**115 650**	**37,5%**	**98 341**	**31,9%**	**76 815**	**24,6%**	**290 806**	**93,0%**	**72 439**	**90,2%**	**6,0%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	33	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	491	470	117	23,9%	117	23,9%	127	26,9%	362	76,9%	117	75,0%	7,8%
Sale of Goods and Rendering of Services	65	88	29	44,1%	15	22,4%	14	15,9%	58	65,3%	27	82,2%	(47,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 957	14 595	3 213	24,8%	1 583	12,2%	2 508	17,2%	7 305	50,0%	2 618	67,3%	(4,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	486	417	106	21,9%	90	18,5%	94	22,6%	290	69,7%	101	63,6%	(6,6%)
Licences or permits	2 161	2 861	694	32,1%	713	33,0%	756	26,4%	2 164	75,6%	706	82,1%	7,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	12 391	12 391	1 097	8,9%	4 302	34,7%	4 975	40,1%	10 373	83,7%	-	-	(100,0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	606	929	177	29,2%	252	41,6%	177	19,1%	606	65,3%	189	80,3%	(6,4%)
Non-Exchange Revenue													
Property rates	27 842	27 085	6 674	24,0%	6 676	24,0%	7 057	26,1%	20 407	75,3%	6 459	68,9%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 546	1 546	65	4,2%	286	18,5%	242	15,7%	593	38,4%	75	53,3%	221,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	249 958	249 851	103 478	41,4%	84 307	33,7%	61 264	24,5%	249 049	99,7%	62 114	99,0%	(1,4%)
Interest Receivables	-	2 540	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	(0)	-	(400)	-	(401)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**304 385**	**312 756**	**54 041**	**17,8%**	**61 918**	**20,3%**	**60 850**	**19,5%**	**176 810**	**56,5%**	**74 269**	**62,6%**	**(18,1%)**
Employee related costs	119 614	119 504	22 354	18,7%	26 027	21,8%	25 180	21,1%	73 560	61,6%	23 090	65,2%	9,0%
Remuneration of councillors	17 363	16 706	3 833	22,1%	4 334	25,0%	3 917	23,4%	12 083	72,3%	4 371	70,2%	(10,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 262	2 110	259	11,5%	80	3,5%	726	34,4%	1 064	50,4%	1 441	51,2%	(49,6%)
Debt impairment	9 460	9 460	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	27 268	29 268	4 811	17,6%	9 916	36,4%	7 320	25,0%	22 047	75,3%	6 983	62,6%	4,8%
Interest,Dividends and Rent on Land	995	1 224	4	,4%	213	21,4%	1	-	217	17,7%	1	,3%	(22,2%)
Contracted services	65 422	65 109	9 245	14,1%	13 121	20,1%	16 506	25,4%	38 871	59,7%	15 793	51,3%	4,5%
Transfers and subsidies	16 838	17 721	4 601	27,3%	2 211	13,1%	1 424	8,0%	8 235	46,5%	4 267	59,1%	(66,6%)
Irrecoverable debts written off	-	2 340	-	-	145	-	696	29,8%	841	36,0%	3 335	100,0%	(79,1%)
Operational Cost and Other Cost	45 162	49 314	8 936	19,8%	5 874	13,0%	5 081	10,3%	19 890	40,3%	14 987	82,4%	(66,1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 120**	**17**	**61 609**		**36 423**		**15 964**		**113 996**		**(1 829)**		
Transfers and subsidies - capital (monetary allocations)	44 096	68 046	8 481	19,2%	3 687	8,4%	15 559	22,9%	27 727	40,7%	4 407	76,7%	253,1%
Transfers and subsidies - capital (in-kind)	-	77	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**48 216**	**68 140**	**70 090**		**40 110**		**31 523**		**141 723**		**2 577**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**48 216**	**68 140**	**70 090**		**40 110**		**31 523**		**141 723**		**2 577**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**48 216**	**68 140**	**70 090**		**40 110**		**31 523**		**141 723**		**2 577**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**48 216**	**68 140**	**70 090**		**40 110**		**31 523**		**141 723**		**2 577**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**39 593**	**76 019**	**5 898**	**14,9%**	**4 891**	**12,4%**	**12 478**	**16,4%**	**23 268**	**30,6%**	**8 768**	**39,0%**	**42,3%**
National Government	38 380	57 530	5 898	15,4%	4 417	11,5%	11 335	19,7%	21 650	37,6%	916	35,8%	1 137,9%
Provincial Government	-	1 640	-	-	-	-	655	40,0%	655	40,0%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 380**	**59 171**	**5 898**	**15,4%**	**4 417**	**11,5%**	**11 991**	**20,3%**	**22 306**	**37,7%**	**916**	**35,8%**	**1 209,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 213	16 848	-	-	475	39,1%	488	2,9%	963	5,7%	7 852	45,2%	(93,8%)
Capital Expenditure Functional	**39 593**	**76 019**	**5 898**	**14,9%**	**4 891**	**12,4%**	**12 478**	**16,4%**	**23 268**	**30,6%**	**8 768**	**39,0%**	**42,3%**
Municipal governance and administration	**474**	**4 735**	**-**	**-**	**-**	**-**	**93**	**2,0%**	**93**	**2,0%**	**7 002**	**75,0%**	**(98,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	474	4 735	-	-	-	-	93	2,0%	93	2,0%	7 002	75,0%	(98,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 043**	**7 461**	**202**	**5,0%**	**202**	**5,0%**	**1 343**	**18,0%**	**1 746**	**23,4%**	**85**	**7,5%**	**1 478,8%**
Community and Social Services	-	2 783	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 913	4 461	202	5,2%	202	5,2%	1 070	24,0%	1 474	33,0%	85	9,8%	1 158,0%
Public Safety	130	217	-	-	-	-	273	125,5%	273	125,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 901**	**58 704**	**5 697**	**16,3%**	**4 215**	**12,1%**	**10 265**	**17,5%**	**20 177**	**34,4%**	**916**	**34,9%**	**1 021,0%**
Planning and Development	435	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 467	58 704	5 697	16,5%	4 215	12,2%	10 265	17,5%	20 177	34,4%	916	34,9%	1 021,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**174**	**3 814**	**-**	**-**	**475**	**273,1%**	**777**	**20,4%**	**1 252**	**32,8%**	**765**	**15,4%**	**1,6%**
Energy sources	-	1 640	-	-	76	-	777	47,4%	853	52,0%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	2 174	-	-	399	-	-	-	399	18,4%	628	12,3%	(100,0%)
Waste Management	174	-	-	-	-	-	-	-	-	-	137	23,7%	(100,0%)
Other	**-**	**1 304**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**343 179**	**369 660**	**165 484**	**48,2%**	**132 454**	**38,6%**	**165 701**	**44,8%**	**463 640**	**125,4%**	**94 858**	**103,9%**	**74,7%**
Property rates	17 598	17 598	7 988	45,4%	2 778	15,8%	17 973	102,1%	28 739	163,3%	1 313	41,2%	1 268,3%

Service charges	412	540	92	22,3%	166	40,4%	177	32,8%	436	80,6%	544	211,7%	(67,4%)
Other revenue	18 158	20 916	122 641	675,4%	105 933	583,4%	115 389	551,7%	343 962	1 644,5%	71 363	1 573,3%	61,7%
Transfers and Subsidies - Operational	249 958	249 851	2 484	1,0%	19 350	7,7%	701	,3%	22 535	9,0%	736	2,9%	(4,8%)
Transfers and Subsidies - Capital	44 096	66 160	29 413	66,7%	2 850	6,5%	29 987	45,3%	62 250	94,1%	18 283	121,3%	64,0%
Interest	12 957	14 595	2 867	22,1%	1 377	10,6%	1 474	10,1%	5 718	39,2%	2 618	67,3%	(43,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(272 810)**	**(304 951)**	**(69 572)**	**25,5%**	**(68 610)**	**25,1%**	**(72 039)**	**23,6%**	**(210 222)**	**68,9%**	**(79 619)**	**92,4%**	**(9,5%)**
Suppliers and employees	(256 025)	(287 009)	(69 572)	27,2%	(68 610)	26,8%	(71 832)	25,0%	(210 014)	73,2%	(79 619)	97,3%	(9,8%)
Finance charges	(5)	(235)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(16 779)	(17 706)	-	-	-	-	(207)	1,2%	(207)	1,2%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**70 369**	**64 709**	**95 912**	**136,3%**	**63 844**	**90,7%**	**93 662**	**144,7%**	**253 418**	**391,6%**	**15 238**	**149,1%**	**514,6%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(45 381)**	**(87 421)**	**(4 785)**	**10,5%**	**(3 687)**	**8,1%**	**(11 643)**	**13,3%**	**(20 115)**	**23,0%**	**(1 053)**	**30,8%**	**1 005,7%**
Capital assets	(45 381)	(87 421)	(4 785)	10,5%	(3 687)	8,1%	(11 643)	13,3%	(20 115)	23,0%	(1 053)	30,8%	1 005,7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(45 381)**	**(87 421)**	**(4 785)**	**10,5%**	**(3 687)**	**8,1%**	**(11 643)**	**13,3%**	**(20 115)**	**23,0%**	**(1 053)**	**30,8%**	**1 005,7%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**24 987**	**(22 712)**	**91 127**	**364,7%**	**60 157**	**240,8%**	**82 019**	**(361,1%)**	**233 303**	**(1 027,2%)**	**14 185**	**2 963,4%**	**478,2%**
Cash/cash equivalents at the year begin:	203 497	113 394	15 191	7,5%	86 581	42,5%	255 539	225,4%	15 191	13,4%	169 266	(,1%)	51,0%
Cash/cash equivalents at the year end:	**228 485**	**90 682**	**86 965**	**38,1%**	**259 041**	**113,4%**	**337 558**	**372,2%**	**337 558**	**372,2%**	**183 253**	**180,0%**	**84,2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 177	1,8%	(2 179)	(3,4%)	948	1,5%	64 998	100,1%	64 945	84,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	56	38,1%	12	8,0%	6	4,0%	73	49,9%	146	,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	3,1%	46	4,3%	24	2,2%	977	90,5%	1 080	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	202	1,9%	394	3,6%	10 265	94,5%	10 861	14,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Total By Income Source	**1 266**	**1,6%**	**(1 919)**	**(2,5%)**	**1 372**	**1,8%**	**76 313**	**99,1%**	**77 032**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	392	1,1%	(3 304)	(8,9%)	447	1,2%	39 604	106,6%	37 140	48,2%	-	-	-	-
Commercial	736	2,0%	1 086	2,9%	800	2,2%	34 408	92,9%	37 030	48,1%	-	-	-	-
Households	4	50,0%	4	50,0%	-	-	-	-	8	-	-	-	-	-
Other	133	4,7%	295	10,3%	125	4,4%	2 302	80,6%	2 855	3,7%	-	-	-	-
Total By Customer Group	**1 266**	**1,6%**	**(1 919)**	**(2,5%)**	**1 372**	**1,8%**	**76 313**	**99,1%**	**77 032**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	(0)	100,0%	-	-	-	-	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	121	8,0%	(280)	(18,6%)	0	-	1 663	110,6%	1 504	67,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	229	32,1%	479	67,2%	10	1,5%	(6)	(,8%)	713	32,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**350**	**15,8%**	**199**	**9,0%**	**10**	**,5%**	**1 658**	**74,8%**	**2 217**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**340 292**	**341 542**	**128 214**	**37,7%**	**100 862**	**29,6%**	**78 353**	**22,9%**	**307 429**	**90,0%**	**112 330**	**94,0%**	**(30,2%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 447	4 327	1 061	23,9%	1 083	24,4%	1 083	25,0%	3 227	74,6%	1 054	74,1%	2,8%
Sale of Goods and Rendering of Services	438	438	33	7,4%	55	12,6%	99	22,6%	187	42,6%	85	92,0%	16,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 861	1 861	756	40,6%	605	32,5%	471	25,3%	1 833	98,5%	493	71,6%	(4,3%)
Interest earned from Current and Non Current Assets	1 770	3 000	990	55,9%	760	42,9%	1 093	36,4%	2 843	94,8%	113	100,5%	871,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 783	3 778	941	24,9%	946	25,0%	940	24,9%	2 827	74,8%	957	73,7%	(1,8%)
Licences or permits	1 200	1 200	158	13,2%	197	16,5%	250	20,9%	606	50,5%	103	25,3%	143,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	4 275	4 275	1 151	26,9%	-	-	1 623	38,0%	2 774	64,9%	3 994	51,2%	(59,4%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	574	574	208	36,2%	111	19,2%	419	72,9%	737	128,4%	336	243,6%	24,7%
Non-Exchange Revenue													
Property rates	47 372	45 932	11 460	24,2%	11 500	24,3%	11 470	25,0%	34 429	75,0%	10 427	73,5%	10,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	797	797	232	29,1%	225	28,2%	422	53,0%	878	110,3%	290	108,5%	45,5%
Licences or permits	230	230	276	120,0%	308	134,0%	328	142,8%	912	396,7%	275	-	19,5%
Transfer and subsidies - Operational	271 405	272 990	110 061	40,6%	84 481	31,1%	59 343	21,7%	253 885	93,0%	93 586	99,2%	(36,6%)
Interest Receivables	2 140	2 140	888	41,5%	590	27,6%	811	37,9%	2 290	107,0%	619	73,5%	31,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**326 146**	**343 167**	**83 619**	**25,6%**	**92 440**	**28,3%**	**87 593**	**25,5%**	**263 652**	**76,8%**	**75 235**	**75,3%**	**16,4%**
Employee related costs	182 002	178 504	44 079	24,2%	44 309	24,3%	44 320	24,8%	132 708	74,3%	39 937	74,3%	11,0%
Remuneration of councillors	22 686	19 385	4 846	21,4%	4 846	21,4%	4 846	25,0%	14 539	75,0%	4 846	74,1%	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Debt impairment	12 721	15 186	6 096	47,9%	190	1,5%	6 407	42,2%	12 693	83,6%	3 021	36,7%	112,1%
Depreciation, Amortisation and Impairment	39 415	36 415	9 803	24,9%	9 972	25,3%	8 582	23,6%	28 357	77,9%	9 470	74,6%	(9,4%)
Interest,Dividends and Rent on Land	-	1 534	221	-	-	-	1	-	221	14,4%	-	-	(100,0%)
Contracted services	24 706	36 579	4 415	17,9%	14 523	58,8%	13 558	37,1%	32 496	88,8%	10 027	82,4%	35,2%
Transfers and subsidies	9 202	6 853	838	9,1%	1 538	16,7%	4 937	72,0%	7 314	106,7%	(2 438)	108,2%	(302,5%)
Irrecoverable debts written off	4 337	2 478	8	,2%	3 733	86,1%	-	-	3 740	150,9%	1 088	49,7%	(100,0%)
Operational Cost and Other Cost	31 076	46 232	13 313	42,8%	13 329	42,9%	4 942	10,7%	31 584	68,3%	9 282	97,7%	(46,8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**14 145**	**(1 624)**	**44 595**		**8 422**		**(9 240)**		**43 777**		**37 096**		
Transfers and subsidies - capital (monetary allocations)	55 461	55 461	5 499	9,9%	21 097	38,0%	3 583	6,5%	30 179	54,4%	8 874	51,9%	(59,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**69 606**	**53 837**	**50 094**		**29 518**		**(5 657)**		**73 956**		**45 969**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**69 606**	**53 837**	**50 094**		**29 518**		**(5 657)**		**73 956**		**45 969**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**69 606**	**53 837**	**50 094**		**29 518**		**(5 657)**		**73 956**		**45 969**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**69 606**	**53 837**	**50 094**		**29 518**		**(5 657)**		**73 956**		**45 969**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**46 337**	**52 032**	**6 912**	**14,9%**	**16 479**	**35,6%**	**11 652**	**22,4%**	**35 043**	**67,3%**	**12 339**	**77,6%**	**(5,6%)**
National Government	44 248	47 400	5 274	11,9%	15 814	35,7%	6 941	14,6%	28 030	59,1%	(5 676)	64,6%	(222,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 248**	**47 400**	**5 274**	**11,9%**	**15 814**	**35,7%**	**6 941**	**14,6%**	**28 030**	**59,1%**	**(5 676)**	**64,0%**	**(222,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 089	4 632	1 638	78,4%	665	31,8%	4 711	101,7%	7 013	151,4%	18 015	92,0%	(73,9%)
Capital Expenditure Functional	**46 337**	**52 032**	**6 912**	**14,9%**	**16 479**	**35,6%**	**10 641**	**20,5%**	**34 031**	**65,4%**	**13 177**	**78,6%**	**(19,2%)**
Municipal governance and administration	**2 089**	**1 978**	**106**	**5,1%**	**272**	**13,0%**	**8**	**,4%**	**386**	**19,5%**	**(266)**	**93,8%**	**(102,9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 089	1 978	106	5,1%	272	13,0%	8	,4%	386	19,5%	(266)	93,8%	(102,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**19 726**	**25 415**	**5 206**	**26,4%**	**7 560**	**38,3%**	**8 825**	**34,7%**	**21 591**	**85,0%**	**1 072**	**36,9%**	**723,0%**
Community and Social Services	16 439	12 893	1 559	9,5%	3 182	19,4%	3 898	30,2%	8 639	67,0%	1 196	21,8%	225,9%
Sport And Recreation	3 287	12 522	3 647	110,9%	4 378	133,2%	4 926	39,3%	12 951	103,4%	(124)	42,5%	(4 077,8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 759**	**24 639**	**1 600**	**7,0%**	**8 647**	**38,0%**	**1 809**	**7,3%**	**12 055**	**48,9%**	**12 370**	**92,0%**	**(85,4%)**
Planning and Development	1 174	3 458	-	-	501	42,7%	1 346	38,9%	1 847	53,4%	3 618	68,9%	(62,8%)
Road Transport	21 585	21 181	1 600	7,4%	8 146	37,7%	463	2,2%	10 208	48,2%	8 752	100,1%	(94,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 764**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100,0%**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 764	-	-	-	-	-	-	-	-	-	-	100,0%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**393 070**	**397 071**	**165 787**	**42,2%**	**227 352**	**57,8%**	**154 362**	**38,9%**	**547 501**	**137,9%**	**177 696**	**198,2%**	**(13,1%)**
Property rates	37 235	37 273	-	-	-	-	296	,8%	296	,8%	-	69,0%	(100,0%)

Service charges	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other revenue	24 499	25 846	36	,1%	51	,2%	36	,1%	123	,5%	33	15,6%	9,4%
Transfers and Subsidies - Operational	271 605	272 990	165 751	61,0%	227 292	83,7%	154 027	56,4%	547 071	200,4%	177 662	283,2%	(13,3%)
Transfers and Subsidies - Capital	55 461	55 461	-	-	-	-	-	-	-	-	-	-	-
Interest	1 770	3 000	1	-	9	,5%	2	,1%	12	,4%	1	,1%	273,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(274 312)**	**(313 497)**	**(34 067)**	**12,4%**	**(58 548)**	**21,3%**	**(32 549)**	**10,4%**	**(125 163)**	**39,9%**	**(36 219)**	**61,1%**	**(10,1%)**
Suppliers and employees	(273 159)	(310 335)	(34 067)	12,5%	(58 548)	21,4%	(32 549)	10,5%	(125 163)	40,3%	(36 219)	61,7%	(10,1%)
Finance charges	-	(1 534)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 152)	(1 628)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**118 758**	**83 573**	**131 720**	**110,9%**	**168 804**	**142,1%**	**121 813**	**145,8%**	**422 338**	**505,3%**	**141 477**	**626,2%**	**(13,9%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(53 288)**	**(59 712)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(53 288)	(59 712)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(53 288)**	**(59 712)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**22 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	22 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**22 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**65 471**	**45 861**	**131 720**	**201,2%**	**168 804**	**257,8%**	**121 813**	**265,6%**	**422 338**	**920,9%**	**141 477**	**764 050,9%**	**(13,9%)**
Cash/cash equivalents at the year begin:	1 768	325	1 098	62,1%	132 819	7 511,8%	301 623	92 784,0%	1 098	337,8%	481 029	-	(37,3%)
Cash/cash equivalents at the year end:	**67 239**	**46 187**	**132 819**	**197,5%**	**301 623**	**448,6%**	**423 436**	**916,8%**	**423 436**	**916,8%**	**622 506**	**33 660,3%**	**(32,0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 789	4,6%	3 832	4,7%	1 100	1,3%	72 909	89,3%	81 630	52,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	406	2,0%	498	2,5%	230	1,1%	19 109	94,4%	20 244	12,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	296	11,3%	348	13,4%	83	3,2%	1 883	72,2%	2 609	1,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	611	100,0%	611	,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	481	,9%	810	1,6%	399	,8%	49 874	96,7%	51 564	32,9%	-	-	-	-
Total By Income Source	**4 973**	**3,2%**	**5 488**	**3,5%**	**1 812**	**1,2%**	**144 385**	**92,2%**	**156 658**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 485	4,6%	2 558	4,7%	567	1,0%	48 943	89,7%	54 553	34,8%	-	-	-	-
Commercial	1 482	6,1%	1 000	4,1%	343	1,4%	21 669	88,5%	24 493	15,6%	-	-	-	-
Households	358	,6%	1 095	1,7%	541	,8%	62 760	96,9%	64 754	41,3%	-	-	-	-
Other	649	5,0%	835	6,5%	361	2,8%	11 014	85,7%	12 858	8,2%	-	-	-	-
Total By Customer Group	**4 973**	**3,2%**	**5 488**	**3,5%**	**1 812**	**1,2%**	**144 385**	**92,2%**	**156 658**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	252	7,7%	83	2,6%	212	6,5%	2 712	83,2%	3 260	27,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	408	4,8%	1 855	21,7%	2	-	6 291	73,5%	8 556	72,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**660**	**5,6%**	**1 939**	**16,4%**	**214**	**1,8%**	**9 003**	**76,2%**	**11 816**	**100,0%**

Contact Details

Municipal Manager	Mrs Nomthandazo pamela Ngcobo	035 572 1292
Chief Financial Officer	Mr Vusi Innocent Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**363 474**	**389 087**	**147 229**	**40,5%**	**124 109**	**34,1%**	**94 848**	**24,4%**	**366 186**	**94,1%**	**81 965**	**88,3%**	**15,7%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 954	6 954	1 500	21,6%	1 441	20,7%	1 418	20,4%	4 360	62,7%	1 345	60,7%	5,5%
Sale of Goods and Rendering of Services	514	424	110	21,3%	167	32,6%	70	16,4%	346	81,8%	85	17,3%	(17,6%)
Agency services	600	450	126	21,1%	37	6,2%	99	21,9%	263	58,3%	102	68,6%	(2,8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 521	2 521	-	-	-	-	67	2,7%	67	2,7%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	2 000	1 800	644	32,2%	258	12,9%	152	8,5%	1 055	58,6%	308	124,3%	(50,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	569	299	27	4,7%	25	4,4%	40	13,3%	92	30,6%	20	52,0%	94,9%
Licences or permits	3 125	3 625	798	25,5%	853	27,3%	985	27,2%	2 635	72,7%	822	77,1%	19,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	62 900	78 830	31 307	49,8%	14 923	23,7%	14 710	18,7%	60 940	77,3%	12 653	80,4%	16,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	2 000	403	20,2%	669	33,4%	101	5,0%	1 173	58,6%	836	93,4%	(87,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	258 354	258 246	105 339	40,8%	99 334	38,4%	67 686	26,2%	272 359	105,5%	59 200	92,1%	14,3%
Interest Receivables	23 939	33 939	6 975	29,1%	6 402	26,7%	9 519	28,0%	22 896	67,5%	6 596	83,6%	44,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**330 565**	**348 794**	**84 586**	**25,6%**	**83 364**	**25,2%**	**70 709**	**20,3%**	**238 659**	**68,4%**	**57 605**	**61,6%**	**22,7%**
Employee related costs	144 925	156 311	35 899	24,8%	44 651	30,8%	38 171	24,4%	118 721	76,0%	36 213	81,3%	5,4%
Remuneration of councillors	19 232	19 232	4 437	23,1%	4 401	22,9%	4 408	22,9%	13 245	68,9%	4 452	76,3%	(1,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	63	-	162	-	330	-	555	-	190	-	73,7%
Debt impairment	7 898	8 026	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	33 198	35 206	8 800	26,5%	8 803	26,5%	8 504	24,2%	26 107	74,2%	7 651	78,9%	11,2%
Interest,Dividends and Rent on Land	1 200	1 200	29	2,5%	-	-	695	57,9%	724	60,4%	-	-	(100,0%)
Contracted services	77 513	81 555	21 867	28,2%	14 332	18,5%	11 265	13,8%	47 463	58,2%	5 912	30,3%	90,5%
Transfers and subsidies	725	725	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 720	5 972	420	8,9%	1 639	34,7%	371	6,2%	2 430	40,7%	145	58,2%	156,4%
Operational Cost and Other Cost	41 155	40 568	13 070	31,8%	9 377	22,8%	6 966	17,2%	29 413	72,5%	3 043	45,9%	128,9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**32 909**	**40 293**	**62 644**		**40 744**		**24 139**		**127 527**		**24 360**		
Transfers and subsidies - capital (monetary allocations)	37 478	37 478	7 234	19,3%	13 750	36,7%	10 196	27,2%	31 180	83,2%	10 294	88,3%	(1,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 387**	**77 771**	**69 878**		**54 494**		**34 335**		**158 707**		**34 654**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**70 387**	**77 771**	**69 878**		**54 494**		**34 335**		**158 707**		**34 654**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 387**	**77 771**	**69 878**		**54 494**		**34 335**		**158 707**		**34 654**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 387**	**77 771**	**69 878**		**54 494**		**34 335**		**158 707**		**34 654**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**47 503**	**43 240**	**(156 900)**	**(330,3%)**	**11 346**	**23,9%**	**4 825**	**11,2%**	**(140 729)**	**(325,5%)**	**2 721**	**32,6%**	**77,3%**
National Government	32 590	29 509	(74 820)	(229,6%)	11 640	35,7%	4 849	16,4%	(58 330)	(197,7%)	1 113	13,1%	335,6%
Provincial Government	261	261	(2 212)	(848,0%)	-	-	-	-	(2 212)	(848,0%)	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 851**	**29 770**	**(77 032)**	**(234,5%)**	**11 640**	**35,4%**	**4 849**	**16,3%**	**(60 542)**	**(203,4%)**	**1 113**	**20,1%**	**335,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 652	13 470	(79 868)	(545,1%)	(295)	(2,0%)	(24)	(,2%)	(80 187)	(595,3%)	1 608	59,5%	(101,5%)
Capital Expenditure Functional	**45 874**	**43 240**	**(156 900)**	**(342,0%)**	**11 346**	**24,7%**	**4 825**	**11,2%**	**(140 729)**	**(325,5%)**	**2 721**	**33,5%**	**77,3%**
Municipal governance and administration	**5 957**	**6 304**	**(36 666)**	**(615,6%)**	**340**	**5,7%**	**(23)**	**(,4%)**	**(36 349)**	**(576,6%)**	**-**	**58,2%**	**(100,0%)**
Executive and Council	391	391	(778)	(198,8%)	-	-	-	-	(778)	(198,8%)	-	-	-
Finance and administration	5 565	5 913	(35 888)	(644,9%)	340	6,1%	(23)	(,4%)	(35 571)	(601,6%)	-	60,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 391**	**1 904**	**(12 085)**	**(275,2%)**	**(635)**	**(14,5%)**	**-**	**-**	**(12 720)**	**(667,9%)**	**1 608**	**127,0%**	**(100,0%)**
Community and Social Services	1 435	1 261	(533)	(37,2%)	(635)	(44,2%)	-	-	(1 168)	(92,6%)	-	11,3%	-
Sport And Recreation	435	435	(11 486)	(2 641,8%)	-	-	-	-	(11 486)	(2 641,8%)	1 608	444,5%	(100,0%)
Public Safety	2 522	209	(66)	(2,6%)	-	-	-	-	(66)	(31,8%)	-	8,5%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 743**	**30 379**	**(33 136)**	**(104,4%)**	**11 640**	**36,7%**	**4 848**	**16,0%**	**(16 648)**	**(54,8%)**	**1 113**	**14,1%**	**335,5%**
Planning and Development	783	870	(1 590)	(203,2%)	-	-	(2)	(,2%)	(1 592)	(183,0%)	-	70,6%	(100,0%)
Road Transport	30 961	29 509	(31 546)	(101,9%)	11 640	37,6%	4 849	16,4%	(15 056)	(51,0%)	1 113	6,2%	335,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 783**	**4 652**	**(75 013)**	**(1 983,1%)**	**-**	**-**	**-**	**-**	**(75 013)**	**(1 612,4%)**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	(792)	-	-	-	-	-	(792)	-	-	-	-
Waste Water Management	-	-	(58 681)	-	-	-	-	-	(58 681)	-	-	-	-
Waste Management	3 783	4 652	(15 540)	(410,8%)	-	-	-	-	(15 540)	(334,0%)	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**380 595**	**378 011**	**(331 011)**	**(87,0%)**	**25 630**	**6,7%**	**100 717**	**26,6%**	**(204 663)**	**(54,1%)**	**28**	**-**	**359 245,8%**
Property rates	50 320	61 426	-	-	-	-	-	-	-	-	-	-	-

Service charges	5 563	5 563	-	-	-	-	-	-	-	-	-	-	-
Other revenue	27 141	13 759	42	,2%	(57)	(,2%)	(82)	(,6%)	(98)	(,7%)	28	2,1%	(393,1%)
Transfers and Subsidies - Operational	255 243	255 135	(331 052)	(129,7%)	25 688	10,1%	100 800	39,5%	(204 565)	(80,2%)	-	-	(100,0%)
Transfers and Subsidies - Capital	40 328	40 328	-	-	-	-	-	-	-	-	-	-	-
Interest	2 000	1 800	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(299 269)**	**(306 845)**	**83 468**	**(27,9%)**	**(108 763)**	**36,3%**	**(77 295)**	**25,2%**	**(102 590)**	**33,4%**	**30 204**	**(35,5%)**	**(355,9%)**
Suppliers and employees	(298 544)	(306 120)	83 468	(28,0%)	(108 763)	36,4%	(77 295)	25,2%	(102 590)	33,5%	30 204	(35,5%)	(355,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(725)	(725)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**81 326**	**71 165**	**(247 543)**	**(304,4%)**	**(83 133)**	**(102,2%)**	**23 422**	**32,9%**	**(307 254)**	**(431,7%)**	**30 232**	**86,4%**	**(22,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(51 055)**	**(48 525)**	**-**	**-**	**3 482**	**(6,8%)**	**(1 365)**	**2,8%**	**2 116**	**(4,4%)**	**-**	**-**	**(100,0%)**
Capital assets	(51 055)	(48 525)	-	-	3 482	(6,8%)	(1 365)	2,8%	2 116	(4,4%)	-	-	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(51 055)**	**(48 525)**	**-**	**-**	**3 482**	**(6,8%)**	**(1 365)**	**2,8%**	**2 116**	**(4,4%)**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**(299)**	**-**	**4**	**-**	**32**	**-**	**(263)**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(299)	-	4	-	32	-	(263)	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**(299)**	**-**	**4**	**-**	**32**	**-**	**(263)**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**30 271**	**22 640**	**(247 842)**	**(818,7%)**	**(79 648)**	**(263,1%)**	**22 089**	**97,6%**	**(305 400)**	**(1 349,0%)**	**30 232**	**163,2%**	**(26,9%)**
Cash/cash equivalents at the year begin:	2 122	42 048	15 306	721,2%	(244 242)	(11 508,7%)	(325 021)	(773,0%)	15 306	36,4%	64 420	44,0%	(604,5%)
Cash/cash equivalents at the year end:	**32 393**	**64 687**	**(243 790)**	**(752,6%)**	**(324 563)**	**(1 002,0%)**	**(303 857)**	**(469,7%)**	**(303 857)**	**(469,7%)**	**92 828**	**154,9%**	**(427,3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 286	2,5%	6 190	3,7%	2 343	1,4%	156 294	92,4%	169 114	51,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	531	1,9%	848	3,0%	380	1,3%	26 617	93,8%	28 376	8,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	(0)	3,9%	-	-	(8)	96,1%	(8)	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 585	2,0%	7 493	5,7%	2 541	1,9%	119 350	90,4%	131 970	40,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	-	(0)	-	(1)	-	(3 737)	100,0%	(3 738)	(1,1%)	-	-	-	-
Total By Income Source	**7 402**	**2,3%**	**14 532**	**4,5%**	**5 264**	**1,6%**	**298 516**	**91,6%**	**325 713**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	677	1,6%	1 549	3,6%	329	,8%	41 034	94,1%	43 588	13,4%	-	-	-	-
Commercial	1 604	4,1%	2 611	6,6%	828	2,1%	34 432	87,2%	39 475	12,1%	-	-	-	-
Households	3 711	2,0%	7 286	3,9%	2 846	1,5%	170 858	92,5%	184 701	56,7%	-	-	-	-
Other	1 410	2,4%	3 085	5,3%	1 261	2,2%	52 193	90,1%	57 949	17,8%	-	-	-	-
Total By Customer Group	**7 402**	**2,3%**	**14 532**	**4,5%**	**5 264**	**1,6%**	**298 516**	**91,6%**	**325 713**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 894)	(79,7%)	1 990	40,7%	1 676	34,3%	5 114	104,7%	4 886	20,2%
Auditor-General	(1 000)	(182,0%)	-	-	(170)	(30,9%)	1 719	312,9%	550	2,3%
Other	(11 725)	(62,4%)	5 652	30,1%	2 071	11,0%	22 795	121,3%	18 794	77,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(16 619)**	**(68,6%)**	**7 642**	**31,5%**	**3 578**	**14,8%**	**29 629**	**122,3%**	**24 230**	**100,0%**

Contact Details

Municipal Manager	Mr Thamsanqa V. Xulu	035 940 1221
Chief Financial Officer	Mr Vukani Kheneth Gumede	035 940 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**220 357**	**222 658**	**212 749**	**96,5%**	**(57 812)**	**(26,2%)**	**51 948**	**23,3%**	**206 885**	**92,9%**	**52 274**	**93,6%**	**(,6%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	3	-	(100,0%)
Service charges - Waste Management	1 966	2 382	1 143	58,1%	(18)	(,9%)	559	23,5%	1 684	70,7%	573	86,4%	(2,4%)
Sale of Goods and Rendering of Services	230	269	64	28,0%	10	4,4%	63	23,5%	138	51,3%	56	70,1%	14,0%
Agency services	-	-	39	-	(39)	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	8 000	9 000	2 675	33,4%	1 796	22,5%	1 946	21,6%	6 417	71,3%	2 244	78,4%	(13,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	766	448	82	10,8%	118	15,4%	104	23,1%	304	67,9%	60	48,3%	72,2%
Licences or permits	2 500	2 500	708	28,3%	39	1,5%	443	17,7%	1 189	47,6%	388	67,1%	14,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	2 470	72,2%	(100,0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	30	22	-	52	-	(8)	(26,5%)	65	217,8%	310	-	(102,6%)
Non-Exchange Revenue													
Property rates	41 638	41 638	36 691	88,1%	(11 408)	(27,4%)	8 070	19,4%	33 353	80,1%	4 783	79,0%	68,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	800	901	740	92,5%	(39)	(4,9%)	(271)	(30,0%)	431	47,8%	416	110,7%	(165,2%)
Licences or permits	-	-	0		-	-	-	-	0	-	0	-	(100,0%)
Transfer and subsidies - Operational	164 456	165 490	170 527	103,7%	(48 265)	(29,3%)	41 041	24,8%	163 304	98,7%	40 972	98,3%	,2%
Interest Receivables	-	-	58	-	(58)	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**231 434**	**239 552**	**75 283**	**32,5%**	**38 256**	**16,5%**	**43 616**	**18,2%**	**157 155**	**65,6%**	**44 294**	**61,9%**	**(1,5%)**
Employee related costs	102 150	102 150	34 979	34,2%	16 114	15,8%	25 094	24,6%	76 187	74,6%	21 900	70,4%	14,6%
Remuneration of councillors	11 500	12 000	4 191	36,4%	1 482	12,9%	2 797	23,3%	8 471	70,6%	2 275	62,8%	23,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	16 481	7 513	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	18 475	18 475	2 933	15,9%	5 596	30,3%	-	-	8 528	46,2%	-	38,4%	-
Interest,Dividends and Rent on Land	1 300	1 900	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 014	44 791	15 893	44,1%	7 406	20,6%	8 475	18,9%	31 774	70,9%	12 410	68,1%	(31,7%)
Transfers and subsidies	4 057	4 761	1 928	47,5%	361	8,9%	1 173	24,6%	3 463	72,7%	356	39,1%	229,7%
Irrecoverable debts written off	-	6 675	-	-	296	-	300	4,5%	596	8,9%	158	99,2%	90,3%
Operational Cost and Other Cost	41 458	41 287	15 358	37,0%	7 001	16,9%	5 804	14,1%	28 163	68,2%	7 196	65,9%	(19,3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	(28)	-	(28)	-	-	-	(100,0%)
Surplus/(Deficit)	**(11 078)**	**(16 894)**	**137 467**		**(96 068)**		**8 332**		**49 731**		**7 979**		
Transfers and subsidies - capital (monetary allocations)	24 302	64 802	12 864	52,9%	18 220	75,0%	2 385	3,7%	33 469	51,6%	2 326	69,7%	2,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 224**	**47 908**	**150 331**		**(77 848)**		**10 717**		**83 200**		**10 305**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**13 224**	**47 908**	**150 331**		**(77 848)**		**10 717**		**83 200**		**10 305**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 224**	**47 908**	**150 331**		**(77 848)**		**10 717**		**83 200**		**10 305**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 224**	**47 908**	**150 331**		**(77 848)**		**10 717**		**83 200**		**10 305**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**35 363**	**70 580**	**16 771**	**47,4%**	**15 529**	**43,9%**	**8 379**	**11,9%**	**40 680**	**57,6%**	**6 369**	**71,2%**	**31,6%**
National Government	21 132	56 349	15 921	75,3%	7 651	36,2%	(296)	(,5%)	23 276	41,3%	6 329	98,2%	(104,7%)
Provincial Government	-	-	-	-	4 834	-	3 699	-	8 532	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 132**	**56 349**	**15 921**	**75,3%**	**12 485**	**59,1%**	**3 403**	**6,0%**	**31 808**	**56,4%**	**6 329**	**98,2%**	**(46,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 230	14 230	851	6,0%	3 045	21,4%	4 976	35,0%	8 872	62,3%	40	14,9%	12 409,3%
Capital Expenditure Functional	**35 363**	**70 580**	**16 771**	**47,4%**	**15 529**	**43,9%**	**8 379**	**11,9%**	**40 680**	**57,6%**	**6 369**	**71,2%**	**31,6%**
Municipal governance and administration	**8 313**	**8 313**	**851**	**10,2%**	**3 045**	**36,6%**	**4 852**	**58,4%**	**8 748**	**105,2%**	**(88)**	**16,9%**	**(5 599,6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 313	8 313	851	10,2%	3 045	36,6%	4 852	58,4%	8 748	105,2%	(88)	16,9%	(5 599,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 655**	**40 589**	**3 033**	**65,1%**	**8 316**	**178,6%**	**4 393**	**10,8%**	**15 742**	**38,8%**	**2 421**	**99,6%**	**81,4%**
Community and Social Services	4 655	40 589	2 357	50,6%	8 316	178,6%	4 118	10,1%	14 791	36,4%	452	44,3%	811,8%
Sport And Recreation	-	-	370	-	-	-	275	-	645	-	1 970	134,8%	(86,0%)
Public Safety	-	-	306	-	-	-	-	-	306	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 394**	**21 677**	**12 888**	**57,5%**	**4 168**	**18,6%**	**(867)**	**(4,0%)**	**16 189**	**74,7%**	**4 036**	**81,5%**	**(121,5%)**
Planning and Development	7 657	7 750	4 750	62,0%	129	1,7%	(781)	(10,1%)	4 097	52,9%	4 019	96,0%	(119,4%)
Road Transport	14 738	13 928	8 138	55,2%	4 039	27,4%	(85)	(,6%)	12 092	86,8%	17	26,0%	(594,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**228 256**	**270 367**	**205 879**	**90,2%**	**(95 753)**	**(41,9%)**	**110 422**	**40,8%**	**220 548**	**81,6%**	**41 059**	**69,0%**	**168,9%**
Property rates	27 065	27 065	-	-	-	-	12 789	47,3%	12 789	47,3%	-	-	(100,0%)

Service charges	786	619	-	-	-	-	454	73,3%	454	73,3%	-	-	(100,0%)
Other revenue	3 646	3 392	25	,7%	(14)	(,4%)	10 564	311,4%	10 574	311,7%	-	-	(100,0%)
Transfers and Subsidies - Operational	164 456	165 489	140 798	85,6%	(140 798)	(85,6%)	123 908	74,9%	123 908	74,9%	6 002	4,1%	1 964,5%
Transfers and Subsidies - Capital	24 302	64 802	65 000	267,5%	45 000	185,2%	(42 500)	(65,6%)	67 500	104,2%	35 000	630,2%	(221,4%)
Interest	8 000	9 000	56	,7%	59	,7%	5 208	57,9%	5 323	59,1%	57	2,1%	9 055,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(205 831)**	**(217 234)**	**(80 531)**	**39,1%**	**(47 224)**	**22,9%**	**(49 124)**	**22,6%**	**(176 879)**	**81,4%**	**(45 878)**	**69,1%**	**7,1%**
Suppliers and employees	(201 162)	(211 684)	(80 531)	40,0%	(47 224)	23,5%	(49 124)	23,2%	(176 879)	83,6%	(45 878)	70,5%	7,1%
Finance charges	(300)	(300)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 370)	(5 250)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**22 425**	**53 133**	**125 348**	**559,0%**	**(142 977)**	**(637,6%)**	**61 298**	**115,4%**	**43 669**	**82,2%**	**(4 819)**	**66,9%**	**(1 372,0%)**
Cash Flow from Investing Activities													
Receipts	**2 000**	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 667)**	**(81 167)**	**-**	**-**	**-**	**-**	**(29 566)**	**36,4%**	**(29 566)**	**36,4%**	**-**	**-**	**(100,0%)**
Capital assets	(40 667)	(81 167)	-	-	-	-	(29 566)	36,4%	(29 566)	36,4%	-	-	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(38 667)**	**(79 167)**	**-**	**-**	**-**	**-**	**(29 566)**	**37,3%**	**(29 566)**	**37,3%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(16 242)**	**(26 034)**	**125 348**	**(771,7%)**	**(142 977)**	**880,3%**	**31 732**	**(121,9%)**	**14 103**	**(54,2%)**	**(4 819)**	**(42,2%)**	**(758,5%)**
Cash/cash equivalents at the year begin:	69 093	94 863	(357)	(,5%)	220 211	318,7%	77 234	81,4%	(357)	(,4%)	101 229	99,4%	(23,7%)
Cash/cash equivalents at the year end:	**52 851**	**68 829**	**219 828**	**415,9%**	**77 234**	**146,1%**	**108 966**	**158,3%**	**108 966**	**158,3%**	**96 410**	**139,3%**	**13,0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 007	1,8%	508	,9%	981	1,8%	52 507	95,5%	55 002	74,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	205	1,3%	332	2,2%	160	1,0%	14 537	95,4%	15 233	20,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	64,3%	10	6,9%	4	2,4%	38	26,3%	145	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 122	100,0%	3 122	4,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	3,1%	-	-	0	96,9%	0	-	-	-	-	-
Total By Income Source	**1 305**	**1,8%**	**849**	**1,2%**	**1 144**	**1,6%**	**70 204**	**95,5%**	**73 502**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	814	3,9%	328	1,6%	738	3,6%	18 880	90,9%	20 760	28,2%	-	-	-	-
Commercial	156	,9%	206	1,2%	121	,7%	17 354	97,3%	17 838	24,3%	-	-	-	-
Households	228	,7%	386	1,2%	181	,6%	31 326	97,5%	32 122	43,7%	-	-	-	-
Other	106	3,8%	(71)	(2,6%)	103	3,7%	2 644	95,0%	2 782	3,8%	-	-	-	-
Total By Customer Group	**1 305**	**1,8%**	**849**	**1,2%**	**1 144**	**1,6%**	**70 204**	**95,5%**	**73 502**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(18)	14,4%	11	(9,1%)	-	-	(116)	94,7%	(123)	(12,7%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 362	125,0%	-	-	(3)	(,3%)	(269)	(24,7%)	1 090	112,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 344**	**139,0%**	**11**	**1,2%**	**(3)**	**(,3%)**	**(385)**	**(39,9%)**	**967**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**826 226**	**820 053**	**20 923**	**2,5%**	**538 494**	**65,2%**	**285 371**	**34,8%**	**844 789**	**103,0%**	**184 166**	**95,4%**	**55,0%**
Exchange Revenue													
Service charges - Electricity	13 365	16 822	2 357	17,6%	3 939	29,5%	3 553	21,1%	9 850	58,6%	2 621	75,0%	35,6%
Service charges - Water	68 957	68 957	7 048	10,2%	16 587	24,1%	13 950	20,2%	37 584	54,5%	11 982	68,1%	16,4%
Service charges - Waste Water Management	503	503	39	7,8%	166	33,0%	174	34,7%	380	75,5%	195	99,0%	(10,5%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 271	18 271	3 531	19,3%	7 166	39,2%	5 738	31,4%	16 436	90,0%	5 111	81,5%	12,3%
Interest earned from Current and Non Current Assets	19 659	19 659	3 480	17,7%	3 728	19,0%	2 701	13,7%	9 909	50,4%	3 671	74,8%	(26,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	350	48	13,8%	127	36,3%	65	18,5%	240	68,5%	275	111,8%	(76,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 616	14 714	795	3,2%	6 494	26,4%	781	5,3%	8 070	54,8%	234	598,6%	233,4%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22	22	6	27,3%	17	77,9%	18	81,8%	41	187,0%	8	-	125,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	680 484	680 369	3 393	,5%	500 270	73,5%	170 975	25,1%	674 638	99,2%	160 069	98,7%	6,8%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	387	226	-	-	-	-	-	226	58,3%	-	-	-
Other Gains	-	-	-	-	-	-	87 415	-	87 415	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**810 131**	**817 718**	**217 054**	**26,8%**	**323 078**	**39,9%**	**232 630**	**28,4%**	**772 762**	**94,5%**	**189 758**	**91,7%**	**22,6%**
Employee related costs	277 343	277 343	45 942	16,6%	92 034	33,2%	74 113	26,7%	212 089	76,5%	66 105	77,9%	12,1%
Remuneration of councillors	14 502	14 502	2 802	19,3%	4 714	32,5%	3 171	21,9%	10 687	73,7%	3 093	80,8%	2,5%
Bulk purchases - electricity	27 154	27 154	5 179	19,1%	7 580	27,9%	8 528	31,4%	21 286	78,4%	5 368	73,8%	58,8%
Inventory consumed	113 875	138 182	35 103	30,8%	89 059	78,2%	36 873	26,7%	161 035	116,5%	30 862	72,2%	19,5%
Debt impairment	12 565	12 565	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	61 892	61 952	34 334	55,5%	32 194	52,0%	29 917	48,3%	96 445	155,7%	21 180	147,1%	41,3%
Interest,Dividends and Rent on Land	3	1 391	15	539,2%	1	45,6%	509	36,6%	524	37,7%	-	1,7%	(100,0%)
Contracted services	159 982	144 197	50 209	31,4%	45 401	28,4%	32 149	22,3%	127 758	88,6%	16 696	97,0%	92,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	20	-	58	-	78	-	1 751	-	(96,7%)
Operational Cost and Other Cost	142 816	140 433	43 471	30,4%	52 076	36,5%	47 312	33,7%	142 859	101,7%	44 703	111,4%	5,8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 095**	**2 335**	**(196 131)**		**215 416**		**52 741**		**72 026**		**(5 592)**		
Transfers and subsidies - capital (monetary allocations)	242 879	242 994	19 020	7,8%	80 291	33,1%	73 545	30,3%	172 856	71,1%	21 770	93,0%	237,8%
Transfers and subsidies - capital (in-kind)	235 331	235 331	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**494 305**	**480 660**	**(177 111)**		**295 707**		**126 286**		**244 883**		**16 177**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**494 305**	**480 660**	**(177 111)**		**295 707**		**126 286**		**244 883**		**16 177**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**494 305**	**480 660**	**(177 111)**		**295 707**		**126 286**		**244 883**		**16 177**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21 620	21 620	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**515 925**	**502 280**	**(177 111)**		**295 707**		**126 286**		**244 883**		**16 177**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**235 745**	**235 846**	**(3 232 566)**	**(1 371,2%)**	**3 273 758**	**1 388,7%**	**129 597**	**55,0%**	**170 790**	**72,4%**	**15 183**	**54,9%**	**753,5%**
National Government	211 199	211 299	(3 186 236)	(1 508,6%)	3 215 291	1 522,4%	129 597	61,3%	158 653	75,1%	15 183	55,1%	753,5%
Provincial Government	1 140	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**212 339**	**211 299**	**(3 186 236)**	**(1 500,5%)**	**3 215 291**	**1 514,2%**	**129 597**	**61,3%**	**158 653**	**75,1%**	**15 183**	**55,1%**	**753,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 406	24 546	(46 330)	(197,9%)	58 467	249,8%	-	-	12 137	49,4%	-	49,1%	-
Capital Expenditure Functional	**235 745**	**235 846**	**(3 232 566)**	**(1 371,2%)**	**3 273 758**	**1 388,7%**	**129 597**	**55,0%**	**170 790**	**72,4%**	**15 183**	**54,9%**	**753,5%**
Municipal governance and administration	**6 910**	**12 542**	**(123 022)**	**(1 780,3%)**	**124 721**	**1 804,9%**	**-**	**-**	**1 699**	**13,5%**	**-**	**49,1%**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 910	12 542	(123 022)	(1 780,3%)	124 721	1 804,9%	-	-	1 699	13,5%	-	49,1%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**(25 885)**	**-**	**25 885**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	(25 885)	-	25 885	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**228 835**	**223 303**	**(3 083 659)**	**(1 347,5%)**	**3 123 152**	**1 364,8%**	**129 597**	**58,0%**	**169 091**	**75,7%**	**15 183**	**55,1%**	**753,5%**
Energy sources	-	-	(18 322)	-	18 322	-	-	-	-	-	-	-	-
Water Management	86 178	78 434	(2 855 807)	(3 313,8%)	2 869 669	3 329,9%	43 662	55,7%	57 524	73,3%	4 768	68,3%	815,7%
Waste Water Management	142 657	144 869	(209 530)	(146,9%)	235 161	164,8%	85 936	59,3%	111 566	77,0%	10 415	37,1%	725,1%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**976 871**	**1 017 425**	**(2 315 722)**	**(237,1%)**	**3 207 151**	**328,3%**	**278 343**	**27,4%**	**1 169 772**	**115,0%**	**2 680**	**69,5%**	**10 287,3%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	33 437	73 991	(66 198)	(198,0%)	232 668	695,8%	62 862	85,0%	229 332	309,9%	2 516	51,4%	2 398,0%
Other revenue	413	413	(172 076)	(41 698,8%)	172 656	41 839,4%	144	34,9%	724	175,5%	16	1 422,6%	825,1%
Transfers and Subsidies - Operational	680 484	680 369	(1 731 374)	(254,4%)	2 249 042	330,5%	167 182	24,6%	684 851	100,7%	-	89,5%	(100,0%)
Transfers and Subsidies - Capital	242 879	242 994	(340 513)	(140,2%)	540 013	222,3%	45 662	18,8%	245 162	100,9%	-	14,3%	(100,0%)
Interest	19 659	19 659	(5 561)	(28,3%)	12 772	65,0%	2 492	12,7%	9 703	49,4%	148	29,5%	1 588,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(834 129)**	**(811 262)**	**1 954 033**	**(234,3%)**	**(2 179 147)**	**261,2%**	**(129 829)**	**16,0%**	**(354 942)**	**43,8%**	**(114 611)**	**71,4%**	**13,3%**
Suppliers and employees	(834 127)	(809 871)	1 954 033	(234,3%)	(2 179 147)	261,2%	(129 829)	16,0%	(354 943)	43,8%	(114 611)	71,4%	13,3%
Finance charges	(3)	(1 391)	-	-	0	(9,3%)	-	-	0	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**142 741**	**206 163**	**(361 689)**	**(253,4%)**	**1 028 004**	**720,2%**	**148 514**	**72,0%**	**814 830**	**395,2%**	**(111 931)**	**54,3%**	**(232,7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(269 957)**	**(269 422)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(269 957)	(269 422)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(269 957)**	**(269 422)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(127 216)**	**(63 258)**	**(361 689)**	**284,3%**	**1 028 004**	**(808,1%)**	**148 514**	**(234,8%)**	**814 830**	**(1 288,1%)**	**(111 931)**	**(43,1%)**	**(232,7%)**
Cash/cash equivalents at the year begin:	286 332	71 635	-	-	(254 364)	(88,8%)	773 641	1 080,0%	-	-	168 094	-	360,2%
Cash/cash equivalents at the year end:	**159 117**	**8 377**	**(304 761)**	**(191,5%)**	**773 641**	**486,2%**	**922 154**	**11 008,4%**	**922 154**	**11 008,4%**	**56 163**	**36,0%**	**1 541,9%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 142	2,5%	8 075	4,0%	2 987	1,5%	188 139	92,1%	204 344	60,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	307	2,3%	713	5,3%	245	1,8%	12 180	90,6%	13 445	4,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	53	,2%	38	,1%	12	-	27 258	99,6%	27 361	8,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	14,7%	46	29,3%	4	2,8%	83	53,2%	157	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 962	2,2%	3 829	4,2%	1 874	2,1%	82 632	91,5%	90 296	26,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	,4%	-	-	-	-	(200)	99,6%	(201)	(,1%)	-	-	-	-
Total By Income Source	**7 486**	**2,2%**	**12 701**	**3,8%**	**5 123**	**1,5%**	**310 092**	**92,5%**	**335 402**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 491	4,2%	2 545	7,1%	742	2,1%	31 125	86,7%	35 904	10,7%	-	-	-	-
Commercial	2 643	2,5%	3 864	3,7%	1 543	1,5%	97 803	92,4%	105 853	31,6%	-	-	-	-
Households	3 085	1,7%	5 520	3,0%	2 661	1,4%	173 701	93,9%	184 967	55,1%	-	-	-	-
Other	267	3,1%	772	8,9%	177	2,0%	7 462	86,0%	8 678	2,6%	-	-	-	-
Total By Customer Group	**7 486**	**2,2%**	**12 701**	**3,8%**	**5 123**	**1,5%**	**310 092**	**92,5%**	**335 402**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 075	25,7%	33 095	35,4%	1 069	1,1%	35 366	37,8%	93 606	70,0%
Auditor-General	-	-	0	100,0%	-	-	-	-	0	-
Other	7 515	18,7%	(20 843)	(51,9%)	17 410	43,3%	36 080	89,8%	40 161	30,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31 590**	**23,6%**	**12 252**	**9,2%**	**18 479**	**13,8%**	**71 446**	**53,4%**	**133 767**	**100,0%**

Contact Details

Municipal Manager	Mr S B Ndabandaba	035 573 8602
Chief Financial Officer	Dr T P Kweyama	035 576 8641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**244 062**	**247 327**	**93 604**	**38,4%**	**78 261**	**32,1%**	**60 448**	**24,4%**	**232 313**	**93,9%**	**60 539**	**90,4%**	**(,1%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	755	769	180	23,9%	177	23,4%	185	24,0%	542	70,4%	188	80,4%	(1,7%)
Sale of Goods and Rendering of Services	102	114	28	27,6%	27	26,6%	13	11,3%	68	59,9%	30	94,6%	(57,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 460	5 200	1 141	25,6%	1 480	33,2%	1 484	28,5%	4 104	78,9%	1 552	101,1%	(4,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 168	1 173	284	24,4%	290	24,8%	290	24,8%	864	73,7%	356	76,1%	(18,5%)
Licences or permits	56	11	2	3,3%	1	1,8%	11	102,2%	14	128,2%	20	117,4%	(45,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	159	346	45	28,5%	183	114,7%	117	33,9%	345	99,8%	75	375,7%	56,8%
Non-Exchange Revenue													
Property rates	41 408	43 752	10 281	24,8%	10 280	24,8%	10 280	23,5%	30 841	70,5%	5 801	39,2%	77,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	520	524	56	10,8%	275	52,9%	101	19,2%	432	82,5%	107	81,3%	(6,2%)
Licences or permits	358	450	147	41,2%	114	31,8%	176	39,1%	437	97,1%	121	81,5%	45,1%
Transfer and subsidies - Operational	193 377	193 290	80 748	41,8%	64 689	33,5%	47 038	24,3%	192 475	99,6%	51 765	101,5%	(9,1%)
Interest Receivables	1 699	1 699	690	40,6%	746	43,9%	753	44,3%	2 189	128,9%	523	105,2%	43,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**261 865**	**275 589**	**57 658**	**22,0%**	**79 780**	**30,5%**	**66 155**	**24,0%**	**203 593**	**73,9%**	**64 186**	**69,2%**	**3,1%**
Employee related costs	114 066	105 158	22 991	20,2%	27 618	24,2%	25 725	24,5%	76 334	72,6%	21 209	70,7%	21,3%
Remuneration of councillors	15 021	15 074	3 566	23,7%	3 939	26,2%	3 638	24,1%	11 143	73,9%	3 580	77,3%	1,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	971	1 369	186	19,2%	862	88,7%	172	12,6%	1 220	89,2%	632	81,8%	(72,7%)
Debt impairment	10 500	10 167	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	34 000	34 000	7 878	23,2%	7 878	23,2%	8 742	25,7%	24 498	72,1%	7 860	70,2%	11,2%
Interest,Dividends and Rent on Land	310	351	1	,2%	-	-	94	26,8%	95	27,0%	210	60,1%	(55,3%)
Contracted services	42 889	51 553	9 493	22,1%	18 132	42,3%	12 794	24,8%	40 420	78,4%	14 730	74,0%	(13,1%)
Transfers and subsidies	2 300	3 250	1 033	44,9%	933	40,6%	574	17,7%	2 540	78,1%	713	93,7%	(19,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	41 809	54 667	12 510	29,9%	20 418	48,8%	14 416	26,4%	47 343	86,6%	15 252	78,6%	(5,5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 804)**	**(28 261)**	**35 946**		**(1 519)**		**(5 707)**		**28 720**		**(3 647)**		
Transfers and subsidies - capital (monetary allocations)	30 118	57 118	6 683	22,2%	9 373	31,1%	11 614	20,3%	27 670	48,4%	7 878	71,9%	47,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 314**	**28 856**	**42 628**		**7 854**		**5 908**		**56 390**		**4 231**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 314**	**28 856**	**42 628**		**7 854**		**5 908**		**56 390**		**4 231**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 314**	**28 856**	**42 628**		**7 854**		**5 908**		**56 390**		**4 231**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 314**	**28 856**	**42 628**		**7 854**		**5 908**		**56 390**		**4 231**		
			-		-		-		-		-		-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**35 346**	**59 098**	**7 246**	**20,5%**	**17 413**	**49,3%**	**2 364**	**4,0%**	**27 023**	**45,7%**	**(4 347)**	**64,0%**	**(154,4%)**
National Government	29 876	53 355	7 010	23,5%	16 295	54,5%	2 015	3,8%	25 319	47,5%	(5 438)	70,2%	(137,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	(12)	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 876**	**53 355**	**7 010**	**23,5%**	**16 295**	**54,5%**	**2 015**	**3,8%**	**25 319**	**47,5%**	**(5 450)**	**77,0%**	**(137,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 470	5 744	237	4,3%	1 118	20,4%	349	6,1%	1 703	29,7%	1 103	18,4%	(68,3%)
Capital Expenditure Functional	**35 346**	**59 098**	**7 246**	**20,5%**	**17 413**	**49,3%**	**2 364**	**4,0%**	**27 023**	**45,7%**	**(4 347)**	**64,0%**	**(154,4%)**
Municipal governance and administration	**4 220**	**4 870**	**237**	**5,6%**	**961**	**22,8%**	**412**	**8,5%**	**1 610**	**33,1%**	**872**	**56,1%**	**(52,8%)**
Executive and Council	-	-	-	-	33	-	-	-	33	-	-	-	-
Finance and administration	4 220	4 870	237	5,6%	928	22,0%	412	8,5%	1 576	32,4%	872	56,1%	(52,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 032**	**5 483**	**328**	**10,8%**	**6 580**	**217,0%**	**361**	**6,6%**	**7 269**	**132,6%**	**(8 606)**	**81,7%**	**(104,2%)**
Community and Social Services	1 616	298	254	15,7%	6 491	401,7%	450	151,1%	7 195	2 417,6%	(9 154)	223,1%	(104,9%)
Sport And Recreation	1 166	5 036	74	6,3%	-	-	-	-	74	1,5%	548	71,9%	(100,0%)
Public Safety	250	150	-	-	89	35,4%	(89)	(59,1%)	-	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 760**	**36 204**	**6 155**	**29,6%**	**6 399**	**30,8%**	**1 058**	**2,9%**	**13 612**	**37,6%**	**3 387**	**54,6%**	**(68,8%)**
Planning and Development	500	339	-	-	40	8,1%	(40)	(11,9%)	-	-	44	3,2%	(192,3%)
Road Transport	20 260	35 865	6 155	30,4%	6 359	31,4%	1 098	3,1%	13 612	38,0%	3 343	66,9%	(67,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 334**	**12 541**	**527**	**7,2%**	**3 472**	**47,3%**	**533**	**4,3%**	**4 533**	**36,1%**	**-**	**16,5%**	**(100,0%)**
Energy sources	7 234	12 541	527	7,3%	3 472	48,0%	533	4,3%	4 533	36,1%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	-	-	-	-	16,5%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**277 399**	**308 163**	**118 062**	**42,6%**	**86 223**	**31,1%**	**90 075**	**29,2%**	**294 360**	**95,5%**	**18 421**	**73,1%**	**389,0%**
Property rates	31 136	38 647	20 197	64,9%	6 672	21,4%	3 649	9,4%	30 518	79,0%	-	-	(100,0%)

Service charges	693	769	65	9,3%	50	7,2%	22	2,9%	137	17,8%	-	-	(100,0%)
Other revenue	17 615	18 339	1 894	10,8%	3 758	21,3%	3 491	19,0%	9 143	49,9%	16 654	3 509,0%	(79,0%)
Transfers and Subsidies - Operational	193 377	193 290	79 566	41,1%	65 263	33,7%	46 926	24,3%	191 755	99,2%	1 768	19,2%	2 554,7%
Transfers and Subsidies - Capital	30 118	57 118	15 200	50,5%	9 000	29,9%	34 503	60,4%	58 703	102,8%	-	204,4%	(100,0%)
Interest	4 460	-	1 141	25,6%	1 480	33,2%	1 484	-	4 104	-	-	,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(226 676)**	**(244 918)**	**65 052**	**(28,7%)**	**52 454**	**(23,1%)**	**(338 826)**	**138,3%**	**(221 321)**	**90,4%**	**64 331**	**(51,4%)**	**(626,7%)**
Suppliers and employees	(224 066)	(241 568)	65 052	(29,0%)	52 454	(23,4%)	(338 826)	140,3%	(221 321)	91,6%	64 331	(52,0%)	(626,7%)
Finance charges	(310)	(101)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 300)	(3 250)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**50 723**	**63 245**	**183 113**	**361,0%**	**138 677**	**273,4%**	**(248 751)**	**(393,3%)**	**73 040**	**115,5%**	**82 752**	**650,7%**	**(400,6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 633)**	**(67 963)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(40 633)	(67 963)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 633)**	**(67 963)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 082)**	**(1 130)**	**(612)**	**56,6%**	**-**	**-**	**(612)**	**54,1%**	**(1 224)**	**108,3%**	**(612)**	**-**	**-**
Repayment of borrowing	(1 082)	(1 130)	(612)	56,6%	-	-	(612)	54,1%	(1 224)	108,3%	(612)	-	-
Net Cash from/(used) Financing Activities	**(1 082)**	**(1 130)**	**(612)**	**56,6%**	**-**	**-**	**(612)**	**54,1%**	**(1 224)**	**108,3%**	**(612)**	**-**	**-**
Net Increase/(Decrease) in cash held	**9 008**	**(5 848)**	**182 502**	**2 026,0%**	**138 677**	**1 539,5%**	**(249 363)**	**4 264,1%**	**71 816**	**(1 228,1%)**	**82 141**	**(7 051,3%)**	**(403,6%)**
Cash/cash equivalents at the year begin:	54 375	45 688	45 688	84,0%	228 189	419,7%	366 866	803,0%	45 688	100,0%	252 083	-	45,5%
Cash/cash equivalents at the year end:	**63 382**	**39 840**	**228 189**	**360,0%**	**366 866**	**578,8%**	**117 503**	**294,9%**	**117 503**	**294,9%**	**334 223**	**2 131,1%**	**(64,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 417	6,3%	6 467	12,0%	2 822	5,2%	41 158	76,4%	53 864	85,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	65	4,6%	80	5,7%	34	2,4%	1 236	87,4%	1 415	2,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100,0%	144	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	247	3,1%	508	6,4%	251	3,2%	6 890	87,3%	7 896	12,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7)	11,8%	(0)	,3%	-	-	(51)	88,0%	(58)	(,1%)	-	-	-	-
Total By Income Source	**3 723**	**5,9%**	**7 055**	**11,2%**	**3 107**	**4,9%**	**49 376**	**78,1%**	**63 261**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 506	7,0%	4 343	12,1%	2 163	6,0%	26 876	74,9%	35 887	56,7%	-	-	-	-
Commercial	708	5,2%	1 896	13,9%	572	4,2%	10 482	76,7%	13 657	21,6%	-	-	-	-
Households	134	2,6%	181	3,6%	77	1,5%	4 682	92,3%	5 073	8,0%	-	-	-	-
Other	375	4,3%	635	7,3%	296	3,4%	7 337	84,9%	8 642	13,7%	-	-	-	-
Total By Customer Group	**3 723**	**5,9%**	**7 055**	**11,2%**	**3 107**	**4,9%**	**49 376**	**78,1%**	**63 261**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	507	81,6%	1	,1%	-	-	113	18,3%	621	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**507**	**81,6%**	**1**	**,1%**	**-**	**-**	**113**	**18,3%**	**621**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**5 862 917**	**5 805 267**	**1 576 343**	**26,9%**	**1 415 898**	**24,2%**	**1 325 316**	**22,8%**	**4 317 557**	**74,4%**	**1 245 142**	**76,5%**	**6,4%**
Exchange Revenue													
Service charges - Electricity	2 647 650	2 515 650	688 627	26,0%	564 717	21,3%	554 801	22,1%	1 808 146	71,9%	541 755	74,3%	2,4%
Service charges - Water	638 791	623 791	138 323	21,7%	156 211	24,5%	156 264	25,1%	450 797	72,3%	145 410	73,3%	7,5%
Service charges - Waste Water Management	141 541	151 541	37 392	26,4%	38 313	27,1%	38 187	25,2%	113 892	75,2%	33 972	76,3%	12,4%
Service charges - Waste Management	127 626	131 673	33 585	26,3%	33 745	26,4%	35 906	27,3%	103 236	78,4%	31 112	77,6%	15,4%
Sale of Goods and Rendering of Services	11 617	12 123	3 375	29,0%	4 014	34,6%	4 813	39,7%	12 202	100,6%	4 619	92,8%	4,2%
Agency services	8 365	8 365	847	10,1%	1 848	22,1%	3 831	45,8%	6 526	78,0%	2 655	82,6%	44,3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	579	73	247,5%	339	1 152,8%	294	50,8%	706	121,9%	0	7,3%	59 141,9%
Interest earned from Current and Non Current Assets	45 000	30 000	8 546	19,0%	9 234	20,5%	8 936	29,8%	26 716	89,1%	9 228	61,3%	(3,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 924	1 724	555	19,0%	574	19,6%	562	32,6%	1 691	98,1%	511	52,6%	9,8%
Rental from Fixed Assets	19 839	19 289	3 070	15,5%	4 338	21,9%	3 563	18,5%	10 971	56,9%	3 017	57,6%	18,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	61 302	114 236	6 863	11,2%	16 085	26,2%	12 452	10,9%	35 401	31,0%	-	19,0%	(100,0%)
Development Charges	210	210	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 614	22 697	5 725	36,7%	2 833	18,1%	5 215	23,0%	13 773	60,7%	4 295	91,1%	21,4%
Non-Exchange Revenue													
Property rates	840 481	844 481	244 623	29,1%	214 151	25,5%	191 390	22,7%	650 164	77,0%	171 564	74,5%	11,6%
Surcharges and Taxes	7 886	7 886	607	7,7%	3 827	48,5%	2 409	30,5%	6 843	86,8%	3 398	77,8%	(29,1%)
Fines, penalties and forfeits	5 526	7 280	1 809	32,7%	833	15,1%	2 387	32,8%	5 029	69,1%	3 826	128,1%	(37,6%)
Licences or permits	3 632	3 632	974	26,8%	1 051	28,9%	1 006	27,7%	3 031	83,5%	974	76,7%	3,3%
Transfer and subsidies - Operational	621 195	623 001	246 949	39,8%	209 680	33,8%	154 906	24,9%	611 535	98,2%	143 446	97,4%	8,0%
Interest Receivables	1 870	1 870	518	27,7%	162	8,6%	187	10,0%	867	46,4%	324	76,3%	(42,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	1 864	-	(100,0%)
Other Gains	661 816	685 236	153 883	23,3%	153 943	23,3%	148 208	21,6%	456 034	66,6%	143 170	75,1%	3,5%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**6 008 928**	**5 982 453**	**1 428 323**	**23,8%**	**1 435 648**	**23,9%**	**1 365 895**	**22,8%**	**4 229 866**	**70,7%**	**1 276 349**	**73,9%**	**7,0%**
Employee related costs	1 328 011	1 306 314	292 904	22,1%	306 585	23,1%	302 668	23,2%	902 157	69,1%	284 983	71,5%	6,2%
Remuneration of councillors	41 753	36 702	8 509	20,4%	8 990	21,5%	8 487	23,1%	25 986	70,8%	8 426	66,2%	,7%
Bulk purchases - electricity	2 034 474	1 816 506	488 555	24,0%	442 318	21,7%	455 128	25,1%	1 386 001	76,3%	408 791	75,4%	11,3%
Inventory consumed	444 991	512 046	114 427	25,7%	140 549	31,6%	113 058	22,1%	368 035	71,9%	105 708	71,3%	7,0%
Debt impairment	225 087	225 087	54 739	24,3%	54 739	24,3%	54 739	24,3%	164 218	73,0%	49 403	81,0%	10,8%
Depreciation, Amortisation and Impairment	342 632	359 530	90 072	26,3%	90 136	26,3%	91 814	25,5%	272 022	75,7%	86 064	74,3%	6,7%
Interest,Dividends and Rent on Land	191 420	191 398	48 655	25,4%	43 635	22,8%	47 182	24,7%	139 471	72,9%	49 195	78,0%	(4,1%)
Contracted services	492 958	557 324	76 701	15,6%	144 945	29,4%	109 607	19,7%	331 253	59,4%	88 347	61,3%	24,1%
Transfers and subsidies	7 293	5 688	652	8,9%	118	1,6%	614	10,8%	1 384	24,3%	1 476	27,3%	(58,4%)
Irrecoverable debts written off	-	(0)	24 649	-	3 843	-	3 241	(324 113 500,0%)	31 733	############	2 282	(766 321 200,0%)	42,0%
Operational Cost and Other Cost	426 930	466 524	100 925	23,6%	88 343	20,7%	73 121	15,7%	262 388	56,2%	82 361	67,6%	(11,2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	591	-	-	-	591	-	-	-	-
Other Losses	473 380	505 335	127 535	26,9%	110 856	23,4%	106 236	21,0%	344 627	68,2%	109 312	97,4%	(2,8%)
Surplus/(Deficit)	**(146 012)**	**(177 186)**	**148 020**		**(19 750)**		**(40 579)**		**87 691**		**(31 206)**		
Transfers and subsidies - capital (monetary allocations)	227 359	223 066	25 884	11,4%	83 164	36,6%	53 306	23,9%	162 354	72,8%	9 228	64,0%	477,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**250 045**		**(21 978)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**250 045**		**(21 978)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**250 045**		**(21 978)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**250 045**		**(21 978)**		
			-		-		-		-		-		-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**457 359**	**510 868**	**59 875**	**13,1%**	**103 725**	**22,7%**	**82 959**	**16,2%**	**246 558**	**48,3%**	**92 546**	**59,3%**	**(10,4%)**
National Government	227 359	220 066	22 508	9,9%	86 642	38,1%	37 489	17,0%	146 639	66,6%	19 965	66,2%	87,8%
Provincial Government	-	3 600	-	-	-	-	-	-	-	-	565	89,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	99	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**227 359**	**223 765**	**22 508**	**9,9%**	**86 642**	**38,1%**	**37 489**	**16,8%**	**146 639**	**65,5%**	**20 531**	**66,3%**	**82,6%**
Borrowing	210 000	255 905	36 002	17,1%	12 030	5,7%	37 105	14,5%	85 138	33,3%	69 138	57,3%	(46,3%)
Internally generated funds	20 000	31 197	1 365	6,8%	5 053	25,3%	8 364	26,8%	14 782	47,4%	2 877	21,3%	190,7%
Capital Expenditure Functional	**457 359**	**510 868**	**59 875**	**13,1%**	**103 725**	**22,7%**	**82 959**	**16,2%**	**246 558**	**48,3%**	**92 546**	**59,3%**	**(10,4%)**
Municipal governance and administration	**23 812**	**35 241**	**1 384**	**5,8%**	**4 176**	**17,5%**	**3 797**	**10,8%**	**9 357**	**26,6%**	**18 452**	**35,8%**	**(79,4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	5	29,0%	(100,0%)
Finance and administration	23 812	35 241	1 384	5,8%	4 176	17,5%	3 797	10,8%	9 357	26,6%	18 447	35,8%	(79,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**41 414**	**57 302**	**441**	**1,1%**	**2 425**	**5,9%**	**16 639**	**29,0%**	**19 505**	**34,0%**	**10 706**	**51,2%**	**55,4%**
Community and Social Services	8 878	14 535	441	5,0%	2 309	26,0%	303	2,1%	3 053	21,0%	147	3,6%	106,4%
Sport And Recreation	28 923	39 846	-	-	116	,4%	16 251	40,8%	16 367	41,1%	10 560	74,6%	53,9%
Public Safety	813	911	-	-	-	-	-	-	-	-	-	-	-
Housing	2 801	2 009	-	-	-	-	85	4,2%	85	4,2%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 841**	**103 870**	**10 460**	**10,9%**	**14 843**	**15,5%**	**147**	**,1%**	**25 449**	**24,5%**	**16 040**	**60,9%**	**(99,1%)**
Planning and Development	43 000	57 355	-	-	8 500	19,8%	-	-	8 500	14,8%	5 691	25,2%	(100,0%)
Road Transport	52 508	46 249	10 460	19,9%	6 343	12,1%	147	,3%	16 949	36,6%	10 349	79,0%	(98,6%)
Environmental Protection	333	266	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**294 607**	**304 163**	**39 246**	**13,3%**	**81 816**	**27,8%**	**62 146**	**20,4%**	**183 208**	**60,2%**	**41 994**	**63,2%**	**48,0%**
Energy sources	49 111	45 073	-	-	9 614	19,6%	22 318	49,5%	31 932	70,8%	4 981	9,5%	348,1%
Water Management	178 662	172 772	25 633	14,3%	52 184	29,2%	38 807	22,5%	116 624	67,5%	28 197	74,2%	37,6%
Waste Water Management	59 349	81 535	13 613	22,9%	17 568	29,6%	542	,7%	31 723	38,9%	8 816	103,1%	(93,9%)
Waste Management	7 484	4 784	-	-	2 449	32,7%	480	10,0%	2 929	61,2%	-	-	(100,0%)
Other	**1 685**	**10 292**	**8 343**	**495,1%**	**466**	**27,6%**	**230**	**2,2%**	**9 039**	**87,8%**	**5 354**	**85,2%**	**(95,7%)**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**5 649 077**	**5 615 780**	**1 600 187**	**28,3%**	**1 448 071**	**25,6%**	**1 433 747**	**25,5%**	**4 482 005**	**79,8%**	**1 222 377**	**81,5%**	**17,3%**
Property rates	792 840	802 266	195 473	24,7%	181 403	22,9%	230 270	28,7%	607 146	75,7%	158 588	63,9%	45,2%

Service charges	3 887 673	3 731 497	932 150	24,0%	890 682	22,9%	881 975	23,6%	2 704 807	72,5%	714 701	66,3%	23,4%
Other revenue	75 010	206 391	68 332	91,1%	99 235	132,3%	122 630	59,4%	290 197	140,6%	167 832	880,8%	(26,9%)
Transfers and Subsidies - Operational	621 195	622 001	248 263	40,0%	210 715	33,9%	150 128	24,1%	609 106	97,9%	140 927	97,2%	6,5%
Transfers and Subsidies - Capital	227 359	223 066	151 227	66,5%	60 811	26,7%	43 154	19,3%	255 192	114,4%	37 210	90,1%	16,0%
Interest	45 000	30 558	4 743	10,5%	5 225	11,6%	5 591	18,3%	15 558	50,9%	3 119	37,6%	79,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 057 022)**	**(4 971 476)**	**(1 261 867)**	**25,0%**	**(1 368 703)**	**27,1%**	**(1 163 567)**	**23,4%**	**(3 794 137)**	**76,3%**	**(1 036 127)**	**77,6%**	**12,3%**
Suppliers and employees	(4 858 308)	(4 775 637)	(1 261 867)	26,0%	(1 279 291)	26,3%	(1 163 567)	24,4%	(3 704 724)	77,6%	(1 036 127)	78,7%	12,3%
Finance charges	(191 420)	(190 151)	-	-	(89 413)	46,7%	-	-	(89 413)	47,0%	-	51,4%	-
Transfers and Subsidies	(7 293)	(5 688)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**592 056**	**644 304**	**338 321**	**57,1%**	**79 368**	**13,4%**	**270 180**	**41,9%**	**687 868**	**106,8%**	**186 250**	**127,2%**	**45,1%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(525 963)**	**(587 498)**	**(132 715)**	**25,2%**	**(123 346)**	**23,5%**	**(105 766)**	**18,0%**	**(361 827)**	**61,6%**	**(94 714)**	**63,6%**	**11,7%**
Capital assets	(525 963)	(587 498)	(132 715)	25,2%	(123 346)	23,5%	(105 766)	18,0%	(361 827)	61,6%	(94 714)	63,6%	11,7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(525 963)**	**(587 498)**	**(132 715)**	**25,2%**	**(123 346)**	**23,5%**	**(105 766)**	**18,0%**	**(361 827)**	**61,6%**	**(94 714)**	**63,6%**	**11,7%**
Cash Flow from Financing Activities													
Receipts	**210 000**	**210 000**	**-**	**-**	**210 000**	**100,0%**	**-**	**-**	**210 000**	**100,0%**	**180 000**	**100,0%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	210 000	210 000	-	-	210 000	100,0%	-	-	210 000	100,0%	180 000	100,0%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(218 413)**	**(225 010)**	**-**	**-**	**(110 315)**	**50,5%**	**-**	**-**	**(110 315)**	**49,0%**	**-**	**50,1%**	**-**
Repayment of borrowing	(218 413)	(225 010)	-	-	(110 315)	50,5%	-	-	(110 315)	49,0%	-	50,1%	-
Net Cash from/(used) Financing Activities	**(8 413)**	**(15 010)**	**-**	**-**	**99 685**	**(1 184,9%)**	**-**	**-**	**99 685**	**(664,1%)**	**180 000**	**151,0%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**57 680**	**41 796**	**205 606**	**356,5%**	**55 706**	**96,6%**	**164 414**	**393,4%**	**425 726**	**1 018,6%**	**271 536**	**(275,7%)**	**(39,5%)**
Cash/cash equivalents at the year begin:	147 424	250 957	249 473	169,2%	456 563	309,7%	512 270	204,1%	249 473	99,4%	345 736	88,0%	48,2%
Cash/cash equivalents at the year end:	**205 104**	**292 754**	**456 563**	**222,6%**	**512 270**	**249,8%**	**676 683**	**231,1%**	**676 683**	**231,1%**	**617 272**	**418,8%**	**9,6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	98 925	29,0%	27 493	8,1%	6 010	1,8%	208 725	61,2%	341 153	33,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	234 811	85,9%	4 232	1,5%	4 121	1,5%	30 152	11,0%	273 315	26,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	70 086	29,5%	10 842	4,6%	6 260	2,6%	150 463	63,3%	237 651	23,0%	4 674	2,0%	-	-
Receivables from Exchange Transactions - Waste Water Management	12 363	20,0%	24 044	39,0%	1 561	2,5%	23 721	38,5%	61 689	6,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 911	24,2%	14 450	35,3%	1 049	2,6%	15 564	38,0%	40 973	4,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 221	5,5%	1 963	3,4%	2 096	3,6%	50 768	87,5%	58 048	5,6%	-	-	-	-
Interest on Arrear Debtor Accounts	54	2,7%	59	2,9%	27	1,4%	1 850	93,0%	1 990	,2%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 110	15,9%	837	4,3%	847	4,3%	14 721	75,4%	19 516	1,9%	19 658	100,7%	-	-
Total By Income Source	**432 481**	**41,8%**	**83 919**	**8,1%**	**21 972**	**2,1%**	**495 963**	**47,9%**	**1 034 336**	**100,0%**	**24 332**	**2,4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	151 755	51,5%	24 269	8,2%	4 340	1,5%	114 487	38,8%	294 851	28,5%	-	-	-	-
Commercial	205 248	54,0%	42 872	11,3%	6 495	1,7%	125 730	33,1%	380 344	36,8%	24 332	6,4%	-	-
Households	73 959	21,8%	16 057	4,7%	10 393	3,1%	238 608	70,4%	339 018	32,8%	-	-	-	-
Other	1 519	7,6%	721	3,6%	744	3,7%	17 138	85,2%	20 122	1,9%	-	-	-	-
Total By Customer Group	**432 481**	**41,8%**	**83 919**	**8,1%**	**21 972**	**2,1%**	**495 963**	**47,9%**	**1 034 336**	**100,0%**	**24 332**	**2,4%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	177 325	100,0%	-	-	-	-	-	-	177 325	81,0%
Bulk Water	25 765	100,0%	-	-	-	-	-	-	25 765	11,8%
PAYE deductions	15 652	100,0%	-	-	-	-	-	-	15 652	7,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	85	100,0%	-	-	-	-	-	-	85	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	100,0%	-	-	-	-	1	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**218 828**	**100,0%**	**1**	**-**	**-**	**-**	**-**	**-**	**218 828**	**100,0%**

Contact Details

Municipal Manager	Mr Phakama Noble Mhlongo	035 907 5167
Chief Financial Officer	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**528 251**	**536 009**	**194 983**	**36,9%**	**61 089**	**11,6%**	**205 410**	**38,3%**	**461 482**	**86,1%**	**116 715**	**84,4%**	**76,0%**
Exchange Revenue													
Service charges - Electricity	118 878	117 824	27 813	23,4%	27 644	23,3%	27 738	23,5%	83 195	70,6%	24 856	74,9%	11,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	17 146	17 126	4 438	25,9%	4 424	25,8%	4 410	25,8%	13 272	77,5%	4 341	73,3%	1,6%
Sale of Goods and Rendering of Services	1 298	1 018	215	16,6%	185	14,2%	696	68,4%	1 096	107,6%	487	95,2%	43,1%
Agency services	3 027	3 027	805	26,6%	774	25,6%	920	30,4%	2 499	82,6%	951	78,8%	(3,2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 884	4 419	1 185	30,5%	1 000	25,7%	551	12,5%	2 736	61,9%	871	69,1%	(36,7%)
Interest earned from Current and Non Current Assets	10 066	9 066	2 460	24,4%	1 881	18,7%	1 928	21,3%	6 269	69,1%	3 461	87,1%	(44,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 160	2 160	558	25,8%	509	23,6%	92	4,3%	1 159	53,7%	101	77,6%	(9,5%)
Licences or permits	2 802	2 402	534	19,1%	516	18,4%	775	32,3%	1 825	76,0%	706	74,9%	9,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	1 710	1 710	-	-	101	5,9%	320	18,7%	421	24,6%	225	76,9%	42,7%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	834	834	7	,9%	7	,9%	245	29,4%	259	31,1%	1 038	79,2%	(76,4%)
Non-Exchange Revenue													
Property rates	80 062	82 286	44 346	55,4%	9 429	11,8%	13 969	17,0%	67 743	82,3%	7 887	85,7%	77,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 231	1 231	289	23,5%	6	,5%	769	62,5%	1 064	86,4%	714	75,5%	7,7%
Licences or permits	21	21	4	18,8%	1	6,9%	15	71,0%	20	96,7%	22	151,4%	(33,6%)
Transfer and subsidies - Operational	266 958	276 714	109 771	41,1%	12 134	4,5%	150 495	54,4%	272 400	98,4%	69 433	91,0%	116,7%
Interest Receivables	6 368	8 218	2 133	33,5%	2 036	32,0%	2 052	25,0%	6 221	75,7%	1 151	65,8%	78,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 808	1 754	423	23,4%	436	24,1%	435	24,8%	1 294	73,8%	395	74,4%	10,0%
Gains on Disposal of Fixed and Intangible Assets	5 000	5 200	2	-	7	,1%	-	-	9	,2%	74	5,8%	(100,0%)
Other Gains	5 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**571 739**	**583 375**	**133 241**	**23,3%**	**130 313**	**22,8%**	**132 750**	**22,8%**	**396 304**	**67,9%**	**137 960**	**66,1%**	**(3,8%)**
Employee related costs	214 234	213 822	45 824	21,4%	45 507	21,2%	47 824	22,4%	139 156	65,1%	54 071	69,8%	(11,6%)
Remuneration of councillors	26 398	25 703	6 220	23,6%	6 999	26,5%	5 704	22,2%	18 923	73,6%	6 219	74,5%	(8,3%)
Bulk purchases - electricity	109 832	111 832	32 358	29,5%	18 331	16,7%	24 741	22,1%	75 430	67,4%	21 167	70,0%	16,9%
Inventory consumed	18 545	19 776	4 405	23,8%	4 372	23,6%	5 888	29,8%	14 665	74,2%	2 764	62,7%	113,0%
Debt impairment	8 680	8 680	2 170	25,0%	2 170	25,0%	2 170	25,0%	6 510	75,0%	3 480	75,0%	(37,6%)
Depreciation, Amortisation and Impairment	63 361	58 361	12 495	19,7%	12 770	20,2%	14 726	25,2%	39 991	68,5%	12 096	60,4%	21,7%
Interest,Dividends and Rent on Land	2 907	2 907	-	-	1 495	51,4%	-	-	1 495	51,4%	-	54,8%	-
Contracted services	63 220	75 841	10 852	17,2%	24 013	38,0%	19 354	25,5%	54 219	71,5%	23 934	52,0%	(19,1%)
Transfers and subsidies	6 694	6 734	795	11,9%	1 214	18,1%	470	7,0%	2 479	36,8%	1 105	72,9%	(57,5%)
Irrecoverable debts written off	-	2 000	513	-	458	-	1 447	72,4%	2 418	120,9%	25	99,0%	5 773,3%
Operational Cost and Other Cost	57 869	56 519	17 608	30,4%	12 984	22,4%	10 426	18,4%	41 019	72,6%	12 699	73,2%	(17,9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 200	-	-	-	-	-	-	-	-	400	100,0%	(100,0%)
Surplus/(Deficit)	**(43 488)**	**(47 366)**	**61 742**		**(69 224)**		**72 659**		**65 177**		**(21 245)**		
Transfers and subsidies - capital (monetary allocations)	47 042	47 468	18 143	38,6%	21 015	44,7%	6 924	14,6%	46 081	97,1%	15 892	78,7%	(56,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 554**	**102**	**79 885**		**(48 209)**		**79 583**		**111 259**		**(5 353)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 554**	**102**	**79 885**		**(48 209)**		**79 583**		**111 259**		**(5 353)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 554**	**102**	**79 885**		**(48 209)**		**79 583**		**111 259**		**(5 353)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 554**	**102**	**79 885**		**(48 209)**		**79 583**		**111 259**		**(5 353)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**49 222**	**51 866**	**57 302**	**116,4%**	**(21 507)**	**(43,7%)**	**8 909**	**17,2%**	**44 704**	**86,2%**	**11 938**	**59,2%**	**(25,4%)**
National Government	47 042	40 906	46 054	97,9%	(20 384)	(43,3%)	6 020	14,7%	31 690	77,5%	7 547	61,2%	(20,2%)
Provincial Government	-	426	-	-	-	-	-	-	-	-	926	94,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 042**	**41 332**	**46 054**	**97,9%**	**(20 384)**	**(43,3%)**	**6 020**	**14,6%**	**31 690**	**76,7%**	**8 472**	**62,4%**	**(28,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 180	10 533	11 247	515,9%	(1 123)	(51,5%)	2 889	27,4%	13 013	123,5%	3 466	49,6%	(16,7%)
Capital Expenditure Functional	**49 222**	**51 866**	**57 302**	**116,4%**	**(21 507)**	**(43,7%)**	**8 909**	**17,2%**	**44 704**	**86,2%**	**11 938**	**59,2%**	**(25,4%)**
Municipal governance and administration	**200**	**400**	**2 758**	**1 379,2%**	**(2 755)**	**(1 377,6%)**	**-**	**-**	**3**	**,8%**	**307**	**17,4%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	200	400	2 758	1 379,2%	(2 755)	(1 377,6%)	-	-	3	,8%	307	17,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 748**	**15 171**	**5 172**	**29,1%**	**3 179**	**17,9%**	**4 700**	**31,0%**	**13 051**	**86,0%**	**3 961**	**60,0%**	**18,7%**
Community and Social Services	6 085	6 692	-	-	4 679	76,9%	1 804	27,0%	6 483	96,9%	3 251	69,9%	(44,5%)
Sport And Recreation	11 663	8 479	5 172	44,3%	(1 500)	(12,9%)	2 896	34,2%	6 568	77,5%	710	52,3%	308,0%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 174**	**33 694**	**49 371**	**163,6%**	**(21 931)**	**(72,7%)**	**4 209**	**12,5%**	**31 649**	**93,9%**	**4 727**	**57,2%**	**(11,0%)**
Planning and Development	250	2 465	-	-	1 347	538,8%	-	-	1 347	54,6%	952	38,8%	(100,0%)
Road Transport	29 924	31 229	49 371	165,0%	(23 278)	(77,8%)	4 209	13,5%	30 302	97,0%	3 775	60,0%	11,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 100**	**2 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 944**	**74,4%**	**(100,0%)**
Energy sources	500	1 000	-	-	-	-	-	-	-	-	1 755	79,1%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	1 600	-	-	-	-	-	-	-	-	1 190	72,9%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**553 486**	**565 484**	**332 099**	**60,0%**	**268 266**	**48,5%**	**215 978**	**38,2%**	**816 344**	**144,4%**	**154 754**	**87,6%**	**39,6%**
Property rates	74 734	77 091	16 816	22,5%	19 639	26,3%	10 540	13,7%	46 995	61,0%	13 572	76,2%	(22,3%)

Service charges	132 926	131 810	33 666	25,3%	35 992	27,1%	42 810	32,5%	112 468	85,3%	31 187	80,1%	37,3%
Other revenue	10 353	9 673	135 418	1 308,0%	208 818	2 017,0%	45 331	468,7%	389 566	4 027,5%	8 678	238,1%	422,4%
Transfers and Subsidies - Operational	268 668	278 424	114 767	42,7%	1 262	,5%	85 145	30,6%	201 173	72,3%	64 332	88,0%	32,4%
Transfers and Subsidies - Capital	47 042	47 468	27 566	58,6%	-	-	29 444	62,0%	57 010	120,1%	35 257	104,5%	(16,5%)
Interest	19 763	21 018	3 867	19,6%	2 555	12,9%	2 709	12,9%	9 131	43,4%	1 728	29,9%	56,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(495 711)**	**(508 535)**	**(177 055)**	**35,7%**	**(168 545)**	**34,0%**	**(146 785)**	**28,9%**	**(492 385)**	**96,8%**	**(136 776)**	**86,7%**	**7,3%**
Suppliers and employees	(486 110)	(499 094)	(177 055)	36,4%	(168 545)	34,7%	(146 785)	29,4%	(492 385)	98,7%	(136 776)	88,3%	7,3%
Finance charges	(2 907)	(2 907)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(6 694)	(6 534)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 775**	**56 949**	**155 044**	**268,4%**	**99 722**	**172,6%**	**69 193**	**121,5%**	**323 959**	**568,9%**	**17 977**	**94,1%**	**284,9%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(49 222)**	**(51 866)**	**(21 513)**	**43,7%**	**(17 685)**	**35,9%**	**(10 216)**	**19,7%**	**(49 414)**	**95,3%**	**(9 693)**	**58,3%**	**5,4%**
Capital assets	(49 222)	(51 866)	(21 513)	43,7%	(17 685)	35,9%	(10 216)	19,7%	(49 414)	95,3%	(9 693)	58,3%	5,4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(49 222)**	**(51 866)**	**(21 513)**	**43,7%**	**(17 685)**	**35,9%**	**(10 216)**	**19,7%**	**(49 414)**	**95,3%**	**(9 693)**	**58,3%**	**5,4%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 234)**	**(2 234)**	**-**	**-**	**(1 024)**	**45,9%**	**-**	**-**	**(1 024)**	**45,9%**	**(397)**	**58,0%**	**(100,0%)**
Repayment of borrowing	(2 234)	(2 234)	-	-	(1 024)	45,9%	-	-	(1 024)	45,9%	(397)	58,0%	(100,0%)
Net Cash from/(used) Financing Activities	**(2 234)**	**(2 234)**	**-**	**-**	**(1 024)**	**45,9%**	**-**	**-**	**(1 024)**	**45,9%**	**(397)**	**58,0%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**6 319**	**2 850**	**133 531**	**2 113,3%**	**81 012**	**1 282,1%**	**58 977**	**2 069,7%**	**273 520**	**9 598,6%**	**7 887**	**(190,3%)**	**647,7%**
Cash/cash equivalents at the year begin:	63 192	86 377	86 663	137,1%	219 908	348,0%	300 919	348,4%	86 663	100,3%	85 041	100,0%	253,9%
Cash/cash equivalents at the year end:	**69 510**	**89 226**	**219 908**	**316,4%**	**300 919**	**432,9%**	**359 897**	**403,4%**	**359 897**	**403,4%**	**92 929**	**145,2%**	**287,3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 128	40,3%	3 244	11,7%	1 194	4,3%	12 061	43,7%	27 627	18,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 684	2,5%	2 915	4,3%	2 474	3,6%	61 387	89,7%	68 459	44,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 407	8,0%	891	5,0%	635	3,6%	14 753	83,4%	17 687	11,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(177)	(5,7%)	8	,3%	5	,2%	3 280	105,3%	3 116	2,0%	-	-	-	-
Interest on Arrear Debtor Accounts	1 037	3,2%	1 031	3,2%	1 000	3,1%	29 437	90,6%	32 505	21,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 770)	(97,1%)	180	4,6%	11	,3%	7 459	192,2%	3 881	2,5%	-	-	-	-
Total By Income Source	**11 309**	**7,4%**	**8 269**	**5,4%**	**5 320**	**3,5%**	**128 377**	**83,8%**	**153 275**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 983	5,4%	4 081	7,4%	2 106	3,8%	46 116	83,4%	55 286	36,1%	-	-	-	-
Commercial	8 098	26,2%	1 596	5,2%	1 244	4,0%	19 928	64,6%	30 866	20,1%	-	-	-	-
Households	228	,3%	2 592	3,9%	1 971	2,9%	62 333	92,9%	67 123	43,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 309**	**7,4%**	**8 269**	**5,4%**	**5 320**	**3,5%**	**128 377**	**83,8%**	**153 275**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 580	100,0%	-	-	-	-	-	-	1 580	82,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	170	48,9%	-	-	178	51,1%	-	-	347	18,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 750**	**90,8%**	**-**	**-**	**178**	**9,2%**	**-**	**-**	**1 927**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**210 121**	**210 121**	**63 689**	**30,3%**	**55 497**	**26,4%**	**46 816**	**22,3%**	**166 002**	**79,0%**	**40 105**	**80,5%**	**16,7%**
Exchange Revenue													
Service charges - Electricity	38 238	38 238	8 918	23,3%	8 946	23,4%	8 858	23,2%	26 722	69,9%	7 629	68,0%	16,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 257	2 257	528	23,4%	509	22,5%	501	22,2%	1 538	68,2%	320	60,5%	56,8%
Sale of Goods and Rendering of Services	2 108	2 108	(199)	(9,5%)	16	,8%	32	1,5%	(151)	(7,2%)	37	3,8%	(12,8%)
Agency services	369	369	237	64,3%	219	59,2%	138	37,4%	594	160,9%	263	34,0%	(47,5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 181	2 181	198	9,1%	198	9,1%	200	9,2%	597	27,4%	214	35,9%	(6,4%)
Interest earned from Current and Non Current Assets	2 118	2 118	578	27,3%	570	26,9%	537	25,3%	1 685	79,6%	575	91,7%	(6,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2	-	332	-	165	-	499	-	2	-	10 924,3%
Rental from Fixed Assets	449	449	32	7,2%	28	6,3%	39	8,6%	99	22,1%	48	23,2%	(18,8%)
Licences or permits	2 021	2 021	125	6,2%	0	-	942	46,6%	1 067	52,8%	322	258,7%	192,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	1 254	-	-	-	-	-	1 254	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 616	6 616	504	7,6%	229	3,5%	1 337	20,2%	2 071	31,3%	(985)	37,3%	(235,8%)
Non-Exchange Revenue													
Property rates	40 033	40 033	7 358	18,4%	7 359	18,4%	7 384	18,4%	22 101	55,2%	3 509	58,0%	110,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 504	3 504	71	2,0%	224	6,4%	205	5,9%	500	14,3%	872	48,4%	(76,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	108 228	108 228	43 915	40,6%	36 884	34,1%	26 547	24,5%	107 345	99,2%	27 294	98,1%	(2,7%)
Interest Receivables	-	-	167	-	(18)	-	(69)	-	80	-	5	-	(1 366,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**197 636**	**197 636**	**47 888**	**24,2%**	**65 934**	**33,4%**	**58 720**	**29,7%**	**172 542**	**87,3%**	**42 559**	**83,2%**	**38,0%**
Employee related costs	79 576	79 576	19 037	23,9%	21 871	27,5%	20 541	25,8%	61 449	77,2%	18 880	80,0%	8,8%
Remuneration of councillors	10 372	10 372	2 570	24,8%	2 881	27,8%	2 622	25,3%	8 074	77,8%	2 563	80,1%	2,3%
Bulk purchases - electricity	27 909	27 909	7 221	25,9%	8 111	29,1%	6 395	22,9%	21 727	77,8%	471	82,0%	1 257,3%
Inventory consumed	3 581	3 581	122	3,4%	2 268	63,3%	634	17,7%	3 024	84,4%	38	3,5%	1 556,3%
Debt impairment	4 600	4 600	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	28 032	28 032	-	-	14 550	51,9%	6 575	23,5%	21 125	75,4%	1 970	60,7%	233,8%
Interest,Dividends and Rent on Land	-	-	36	-	1	-	988	-	1 026	-	134	56,9%	636,5%
Contracted services	23 734	23 734	11 099	46,8%	7 307	30,8%	8 265	34,8%	26 671	112,4%	3 954	98,1%	109,1%
Transfers and subsidies	200	200	-	-	2	1,0%	-	-	2	1,0%	-	1,9%	-
Irrecoverable debts written off	-	-	-	-	-	-	786	-	786	-	-	-	(100,0%)
Operational Cost and Other Cost	19 632	19 632	7 801	39,7%	8 941	45,5%	11 914	60,7%	28 657	146,0%	14 548	118,4%	(18,1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 485**	**12 485**	**15 801**		**(10 436)**		**(11 905)**		**(6 540)**		**(2 453)**		
Transfers and subsidies - capital (monetary allocations)	31 402	31 402	4 957	15,8%	14 192	45,2%	6 677	21,3%	25 826	82,2%	5 839	76,9%	14,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 887**	**43 887**	**20 758**		**3 755**		**(5 227)**		**19 286**		**3 386**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**43 887**	**43 887**	**20 758**		**3 755**		**(5 227)**		**19 286**		**3 386**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 887**	**43 887**	**20 758**		**3 755**		**(5 227)**		**19 286**		**3 386**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 887**	**43 887**	**20 758**		**3 755**		**(5 227)**		**19 286**		**3 386**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**34 950**	**34 950**	**4 594**	**13,1%**	**14 481**	**41,4%**	**5 195**	**14,9%**	**24 269**	**69,4%**	**9 136**	**96,2%**	**(43,1%)**
National Government	27 306	27 306	3 113	11,4%	12 948	47,4%	2 772	10,2%	18 832	69,0%	11 619	114,0%	(76,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 306**	**27 306**	**3 113**	**11,4%**	**12 948**	**47,4%**	**2 772**	**10,2%**	**18 832**	**69,0%**	**11 619**	**114,0%**	**(76,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 643	7 643	1 481	19,4%	1 533	20,1%	2 423	31,7%	5 437	71,1%	(2 483)	(41,0%)	(197,6%)
Capital Expenditure Functional	**34 950**	**34 950**	**4 594**	**13,1%**	**14 481**	**41,4%**	**5 195**	**14,9%**	**24 269**	**69,4%**	**9 136**	**96,2%**	**(43,1%)**
Municipal governance and administration	**1 870**	**1 870**	**243**	**13,0%**	**-**	**-**	**11**	**,6%**	**253**	**13,6%**	**131**	**39,6%**	**(91,7%)**
Executive and Council	713	713	100	14,0%	-	-	(98)	(13,7%)	2	,3%	69	-	(241,1%)
Finance and administration	1 157	1 157	143	12,3%	-	-	108	9,4%	251	21,7%	62	31,4%	74,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 643**	**4 643**	**3 375**	**72,7%**	**-**	**-**	**1 009**	**21,7%**	**4 384**	**94,4%**	**(100)**	**-**	**(1 107,5%)**
Community and Social Services	4 635	4 635	3 375	72,8%	-	-	1 009	21,8%	4 384	94,6%	(100)	-	(1 107,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	9	9	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 601**	**14 601**	**960**	**6,6%**	**1 682**	**11,5%**	**8 817**	**60,4%**	**11 460**	**78,5%**	**9 105**	**114,8%**	**(3,2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 601	14 601	960	6,6%	1 682	11,5%	8 817	60,4%	11 460	78,5%	9 105	114,8%	(3,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 835**	**13 835**	**16**	**,1%**	**12 798**	**92,5%**	**(4 642)**	**(33,6%)**	**8 172**	**59,1%**	**-**	**65,6%**	**(100,0%)**
Energy sources	3 217	3 217	16	,5%	849	26,4%	(169)	(5,3%)	696	21,6%	-	76,2%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	10 618	10 618	-	-	11 949	112,5%	(4 473)	(42,1%)	7 476	70,4%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**236 756**	**236 756**	**26 847**	**11,3%**	**21 221**	**9,0%**	**81 156**	**34,3%**	**129 224**	**54,6%**	**10 536**	**8,4%**	**670,3%**
Property rates	37 631	37 631	2 298	6,1%	6 022	16,0%	13 546	36,0%	21 866	58,1%	-	-	(100,0%)

Service charges	43 914	43 914	4 095	9,3%	5 035	11,5%	12 927	29,4%	22 057	50,2%	-	-	(100,0%)
Other revenue	13 275	13 275	323	2,4%	443	3,3%	1 294	9,7%	2 060	15,5%	(10)	(,1%)	(12 720,6%)
Transfers and Subsidies - Operational	108 052	108 052	3 424	3,2%	3 668	3,4%	12 277	11,4%	19 369	17,9%	-	-	(100,0%)
Transfers and Subsidies - Capital	31 765	31 765	10 277	32,4%	14 814	46,6%	25 348	79,8%	50 439	158,8%	(685)	(3,1%)	(3 798,1%)
Interest	2 118	2 118	6 430	303,6%	(8 762)	(413,6%)	15 765	744,2%	13 433	634,1%	11 232	948,8%	40,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(197 173)**	**(197 173)**	**(14 914)**	**7,6%**	**(17 252)**	**8,7%**	**(15 053)**	**7,6%**	**(47 219)**	**23,9%**	**12 502**	**12,6%**	**(220,4%)**
Suppliers and employees	(196 973)	(196 973)	(14 914)	7,6%	(17 252)	8,8%	(15 053)	7,6%	(47 219)	24,0%	12 502	12,7%	(220,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**39 583**	**39 583**	**11 933**	**30,1%**	**3 969**	**10,0%**	**66 103**	**167,0%**	**82 005**	**207,2%**	**23 038**	**(11,4%)**	**186,9%**
Cash Flow from Investing Activities													
Receipts	**1 500**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 192)**	**(40 192)**	**(2 931)**	**7,3%**	**(7 911)**	**19,7%**	**(5 616)**	**14,0%**	**(16 457)**	**40,9%**	**(26)**	**,1%**	**21 865,4%**
Capital assets	(40 192)	(40 192)	(2 931)	7,3%	(7 911)	19,7%	(5 616)	14,0%	(16 457)	40,9%	(26)	,1%	21 865,4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(38 692)**	**(38 692)**	**(2 931)**	**7,6%**	**(7 911)**	**20,4%**	**(5 616)**	**14,5%**	**(16 457)**	**42,5%**	**(26)**	**,1%**	**21 865,4%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**891**	**891**	**9 003**	**1 010,3%**	**(3 942)**	**(442,4%)**	**60 487**	**6 788,0%**	**65 548**	**7 355,9%**	**23 013**	**(41,4%)**	**162,8%**
Cash/cash equivalents at the year begin:	3 309	3 309	3 435	103,8%	12 441	376,0%	9 574	289,3%	3 435	103,8%	(25 981)	46,3%	(136,8%)
Cash/cash equivalents at the year end:	**4 200**	**4 200**	**12 441**	**296,2%**	**10 323**	**245,8%**	**68 987**	**1 642,4%**	**68 987**	**1 642,4%**	**(3 135)**	**(22,1%)**	**(2 300,7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 199	41,4%	1 522	28,7%	94	1,8%	1 493	28,1%	5 308	13,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 335	6,1%	1 585	7,3%	76	,3%	18 747	86,2%	21 743	56,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	170	5,3%	217	6,7%	99	3,1%	2 732	84,9%	3 218	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	17,1%	9	17,6%	3	5,0%	33	60,2%	54	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	205	2,6%	386	4,9%	190	2,4%	7 094	90,1%	7 876	20,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	(32,4%)	-	-	-	-	2	132,4%	1	-	-	-	-	-
Total By Income Source	**3 918**	**10,3%**	**3 719**	**9,7%**	**462**	**1,2%**	**30 100**	**78,8%**	**38 199**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	460	6,6%	668	9,6%	(208)	(3,0%)	6 032	86,8%	6 952	18,2%	-	-	-	-
Commercial	2 013	18,9%	859	8,1%	189	1,8%	7 570	71,2%	10 632	27,8%	-	-	-	-
Households	1 029	5,6%	1 184	6,4%	487	2,6%	15 816	85,4%	18 516	48,5%	-	-	-	-
Other	416	19,8%	1 008	48,0%	(6)	(,3%)	682	32,5%	2 100	5,5%	-	-	-	-
Total By Customer Group	**3 918**	**10,3%**	**3 719**	**9,7%**	**462**	**1,2%**	**30 100**	**78,8%**	**38 199**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	(750)	(1,2%)	2 806	4,4%	2 773	4,4%	58 373	92,4%	63 201	82,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 298	19,2%	715	10,6%	1 119	16,6%	3 622	53,6%	6 754	8,8%
Auditor-General	-	-	969	98,7%	-	-	13	1,3%	982	1,3%
Other	794	13,8%	720	12,5%	502	8,7%	3 743	65,0%	5 760	7,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 342**	**1,8%**	**5 211**	**6,8%**	**4 394**	**5,7%**	**65 751**	**85,7%**	**76 698**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**252 828**	**254 460**	**82 145**	**32,5%**	**69 712**	**27,6%**	**59 398**	**23,3%**	**211 255**	**83,0%**	**57 985**	**90,9%**	**2,4%**
Exchange Revenue													
Service charges - Electricity	17 111	17 235	4 148	24,2%	4 308	25,2%	3 852	22,3%	12 308	71,4%	2 981	56,5%	29,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 761	1 946	492	27,9%	492	27,9%	492	25,3%	1 475	75,8%	422	72,0%	16,6%
Sale of Goods and Rendering of Services	126	213	58	45,7%	98	77,4%	37	17,3%	192	90,1%	30	24,0%	23,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 209	1 209	296	24,5%	303	25,1%	317	26,2%	917	75,9%	200	49,0%	58,7%
Interest earned from Current and Non Current Assets	3 218	3 218	431	13,4%	451	14,0%	371	11,5%	1 253	38,9%	459	48,0%	(19,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 749	1 415	357	20,4%	353	20,2%	360	25,4%	1 070	75,6%	339	63,1%	6,1%
Licences or permits	416	418	86	20,6%	97	23,3%	145	34,7%	328	78,5%	124	56,9%	16,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	630	2 098	1 188	188,5%	593	94,0%	146	7,0%	1 927	91,8%	120	66,2%	22,1%
Non-Exchange Revenue													
Property rates	68 678	64 100	16 025	23,3%	16 025	23,3%	16 025	25,0%	48 075	75,0%	16 462	75,0%	(2,7%)
Surcharges and Taxes	20 257	20 257	4 647	22,9%	-	-	4 181	20,6%	8 828	43,6%	3 715	1 259,5%	12,5%
Fines, penalties and forfeits	79	307	199	251,8%	72	91,0%	68	22,1%	339	110,5%	7	57,9%	869,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	136 462	140 912	54 006	39,6%	46 701	34,2%	33 157	23,5%	133 864	95,0%	33 126	94,2%	,1%
Interest Receivables	1 132	1 132	212	18,8%	219	19,4%	247	21,9%	679	60,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**249 077**	**250 811**	**52 420**	**21,0%**	**58 757**	**23,6%**	**55 831**	**22,3%**	**167 008**	**66,6%**	**51 489**	**70,5%**	**8,4%**
Employee related costs	81 160	80 483	19 694	24,3%	20 127	24,8%	22 041	27,4%	61 862	76,9%	17 857	77,7%	23,4%
Remuneration of councillors	11 713	11 867	2 786	23,8%	3 101	26,5%	2 840	23,9%	8 727	73,5%	2 584	69,1%	9,9%
Bulk purchases - electricity	22 900	25 400	6 504	28,4%	7 037	30,7%	6 148	24,2%	19 689	77,5%	4 479	72,2%	37,3%
Inventory consumed	-	-	-	-	-	-	-	-	-	-	0	65,0%	(100,0%)
Debt impairment	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 001	20 001	5 139	25,7%	5 171	25,9%	5 204	26,0%	15 514	77,6%	4 985	78,8%	4,4%
Interest,Dividends and Rent on Land	65	65	2	2,7%	-	-	3	5,1%	5	7,8%	34	59,8%	(90,2%)
Contracted services	49 899	49 548	9 860	19,8%	10 252	20,5%	11 730	23,7%	31 841	64,3%	10 890	59,0%	7,7%
Transfers and subsidies	1 409	1 409	324	23,0%	221	15,7%	328	23,3%	873	62,0%	337	59,8%	(2,7%)
Irrecoverable debts written off	2 850	2 850	8	,3%	-	-	-	-	8	,3%	1 798	384,1%	(100,0%)
Operational Cost and Other Cost	52 580	52 689	8 104	15,4%	12 848	24,4%	7 538	14,3%	28 490	54,1%	8 526	70,7%	(11,6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 751**	**3 649**	**29 725**		**10 955**		**3 567**		**44 247**		**6 496**		
Transfers and subsidies - capital (monetary allocations)	40 437	53 488	9 093	22,5%	13 225	32,7%	8 947	16,7%	31 265	58,5%	7 777	63,1%	15,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 188**	**57 136**	**38 818**		**24 180**		**12 514**		**75 512**		**14 273**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 188**	**57 136**	**38 818**		**24 180**		**12 514**		**75 512**		**14 273**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 188**	**57 136**	**38 818**		**24 180**		**12 514**		**75 512**		**14 273**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 188**	**57 136**	**38 818**		**24 180**		**12 514**		**75 512**		**14 273**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**41 159**	**54 048**	**7 950**	**19,3%**	**12 039**	**29,2%**	**10 484**	**19,4%**	**30 474**	**56,4%**	**7 149**	**60,7%**	**46,7%**
National Government	35 163	46 511	7 907	22,5%	11 366	32,3%	9 543	20,5%	28 816	62,0%	6 922	64,2%	37,9%
Provincial Government	-	-	44	-	-	-	-	-	44	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 163**	**46 511**	**7 950**	**22,6%**	**11 366**	**32,3%**	**9 543**	**20,5%**	**28 860**	**62,0%**	**6 922**	**63,4%**	**37,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 996	7 537	-	-	673	11,2%	941	12,5%	1 614	21,4%	227	37,6%	314,8%
Capital Expenditure Functional	**41 159**	**54 048**	**7 950**	**19,3%**	**12 039**	**29,2%**	**10 484**	**19,4%**	**30 474**	**56,4%**	**7 149**	**60,7%**	**46,7%**
Municipal governance and administration	**3 960**	**3 860**	**-**	**-**	**673**	**17,0%**	**941**	**24,4%**	**1 614**	**41,8%**	**392**	**264,4%**	**139,9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 960	3 860	-	-	673	17,0%	941	24,4%	1 614	41,8%	392	264,4%	139,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 536**	**836**	**44**	**2,8%**	**-**	**-**	**-**	**-**	**44**	**5,2%**	**241**	**35,1%**	**(100,0%)**
Community and Social Services	1 536	836	44	2,8%	-	-	-	-	44	5,2%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	241	99,4%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 089**	**36 778**	**7 663**	**33,2%**	**8 782**	**38,0%**	**4 519**	**12,3%**	**20 964**	**57,0%**	**4 719**	**49,9%**	**(4,2%)**
Planning and Development	22 173	23 762	7 663	34,6%	8 772	39,6%	4 519	19,0%	20 954	88,2%	57	42,4%	7 859,7%
Road Transport	916	13 016	-	-	10	1,1%	-	-	10	,1%	4 663	55,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 574**	**12 574**	**243**	**1,9%**	**2 584**	**20,6%**	**5 024**	**40,0%**	**7 852**	**62,4%**	**1 797**	**79,7%**	**179,6%**
Energy sources	12 174	12 174	243	2,0%	2 584	21,2%	5 024	41,3%	7 852	64,5%	1 797	79,7%	179,6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	400	400	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**278 427**	**293 713**	**115 687**	**41,6%**	**64 889**	**23,3%**	**73 989**	**25,2%**	**254 565**	**86,7%**	**68 788**	**88,9%**	**7,6%**
Property rates	58 376	54 495	24 976	42,8%	2 241	3,8%	3 042	5,6%	30 260	55,5%	13 161	41,8%	(76,9%)

Service charges	16 608	16 774	6 832	41,1%	5 122	30,8%	4 074	24,3%	16 028	95,6%	3 379	74,5%	20,6%
Other revenue	23 326	24 827	5 784	24,8%	1 156	5,0%	4 934	19,9%	11 875	47,8%	4 013	362,2%	23,0%
Transfers and Subsidies - Operational	136 462	140 912	55 391	40,6%	45 353	33,2%	32 638	23,2%	133 382	94,7%	37 398	98,6%	(12,7%)
Transfers and Subsidies - Capital	40 437	53 488	22 283	55,1%	10 570	26,1%	28 934	54,1%	61 787	115,5%	10 381	102,5%	178,7%
Interest	3 218	3 218	420	13,1%	447	13,9%	367	11,4%	1 234	38,3%	456	49,5%	(19,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(237 785)**	**(240 450)**	**(68 883)**	**29,0%**	**(57 657)**	**24,2%**	**(54 720)**	**22,8%**	**(181 260)**	**75,4%**	**(49 107)**	**75,1%**	**11,4%**
Suppliers and employees	(236 311)	(238 976)	(68 226)	28,9%	(57 369)	24,3%	(54 304)	22,7%	(179 900)	75,3%	(48 712)	75,3%	11,5%
Finance charges	(65)	(65)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 409)	(1 409)	(657)	46,6%	(287)	20,4%	(416)	29,5%	(1 360)	96,5%	(395)	52,5%	5,4%
Net Cash from/(used) Operating Activities	**40 642**	**53 263**	**46 804**	**115,2%**	**7 232**	**17,8%**	**19 270**	**36,2%**	**73 305**	**137,6%**	**19 681**	**171,9%**	**(2,1%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 333)**	**(62 413)**	**(9 780)**	**20,7%**	**(13 225)**	**27,9%**	**(8 493)**	**13,6%**	**(31 497)**	**50,5%**	**(8 038)**	**61,8%**	**5,7%**
Capital assets	(47 333)	(62 413)	(9 780)	20,7%	(13 225)	27,9%	(8 493)	13,6%	(31 497)	50,5%	(8 038)	61,8%	5,7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(47 333)**	**(62 413)**	**(9 780)**	**20,7%**	**(13 225)**	**27,9%**	**(8 493)**	**13,6%**	**(31 497)**	**50,5%**	**(8 038)**	**61,8%**	**5,7%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 690)**	**(9 150)**	**37 023**	**(553,4%)**	**(5 993)**	**89,6%**	**10 777**	**(117,8%)**	**41 808**	**(456,9%)**	**11 644**	**(1 046,8%)**	**(7,4%)**
Cash/cash equivalents at the year begin:	14 509	14 509	6 554	45,2%	37 023	255,2%	31 031	213,9%	6 554	45,2%	31 552	100,0%	(1,7%)
Cash/cash equivalents at the year end:	**7 819**	**5 360**	**37 023**	**473,5%**	**31 031**	**396,9%**	**41 808**	**780,1%**	**41 808**	**780,1%**	**43 195**	**2 958,3%**	**(3,2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 451	(14,4%)	896	(8,9%)	380	(3,8%)	(12 768)	127,2%	(10 041)	(7,9%)	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 198	4,8%	8 421	7,8%	4 983	4,6%	89 319	82,8%	107 920	84,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	186	2,1%	315	3,6%	151	1,7%	8 058	92,5%	8 710	6,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	5,1%	177	8,1%	68	3,1%	1 821	83,7%	2 176	1,7%	-	-	-	-
Interest on Arrear Debtor Accounts	187	1,0%	359	1,9%	173	,9%	18 386	96,2%	19 105	14,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	11	100,0%	11	-	-	-	-	-
Total By Income Source	**7 131**	**5,6%**	**10 168**	**8,0%**	**5 755**	**4,5%**	**104 827**	**82,0%**	**127 881**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 704	6,5%	7 701	10,7%	4 535	6,3%	55 099	76,5%	72 039	56,3%	-	-	-	-
Commercial	760	12,0%	304	4,8%	137	2,2%	5 129	81,0%	6 330	4,9%	-	-	-	-
Households	366	1,5%	710	2,9%	344	1,4%	22 676	94,1%	24 096	18,8%	-	-	-	-
Other	1 301	5,1%	1 453	5,7%	739	2,9%	21 923	86,3%	25 416	19,9%	-	-	-	-
Total By Customer Group	**7 131**	**5,6%**	**10 168**	**8,0%**	**5 755**	**4,5%**	**104 827**	**82,0%**	**127 881**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 171	100,8%	7	,2%	-	-	(33)	(1,1%)	3 145	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	100,0%	-	-	-	-	0	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 171**	**100,8%**	**7**	**,2%**	**-**	**-**	**(33)**	**(1,1%)**	**3 145**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**955 454**	**964 023**	**364 990**	**38,2%**	**297 866**	**31,2%**	**232 973**	**24,2%**	**895 828**	**92,9%**	**222 069**	**94,8%**	**4,9%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	75 316	75 316	15 756	20,9%	15 711	20,9%	15 847	21,0%	47 313	62,8%	16 487	69,5%	(3,9%)
Service charges - Waste Water Management	10 675	10 675	2 358	22,1%	3 160	29,6%	2 721	25,5%	8 240	77,2%	2 351	69,4%	15,8%
Service charges - Waste Management	44 346	44 346	10 342	23,3%	9 296	21,0%	11 485	25,9%	31 123	70,2%	9 607	71,7%	19,5%
Sale of Goods and Rendering of Services	868	963	232	26,7%	192	22,1%	415	43,1%	839	87,1%	281	66,8%	47,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 784	1 784	910	51,0%	824	46,2%	728	40,8%	2 463	138,0%	1 018	187,2%	(28,5%)
Interest earned from Current and Non Current Assets	27 560	27 560	8 194	29,7%	6 897	25,0%	5 007	18,2%	20 099	72,9%	6 893	81,4%	(27,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	361	337	93,4%	-	-	-	-	337	93,4%	-	90,6%	-
Licences or permits	124	218	51	41,1%	63	50,8%	60	27,6%	174	79,6%	56	76,9%	7,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 303	3 988	1 035	44,9%	2 399	104,2%	23	,6%	3 457	86,7%	332	90,2%	(93,1%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 656	10 475	593	35,8%	576	34,8%	9 251	88,3%	10 420	99,5%	569	83,4%	1 524,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	784 953	782 828	324 674	41,4%	258 072	32,9%	194 994	24,9%	777 739	99,3%	183 959	99,1%	6,0%
Interest Receivables	3 542	3 542	309	8,7%	212	6,0%	134	3,8%	655	18,5%	111	-	20,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 968	1 968	200	10,1%	463	23,5%	271	13,8%	934	47,5%	404	-	(32,8%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(7 963)	-	(7 963)	-	-	-	(100,0%)
Other Gains	-	-	-	-	1	-	(1)	-	-	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 187 482**	**1 175 815**	**284 931**	**24,0%**	**298 032**	**25,1%**	**196 969**	**16,8%**	**779 932**	**66,3%**	**232 228**	**65,3%**	**(15,2%)**
Employee related costs	436 755	432 967	103 411	23,7%	114 547	26,2%	107 790	24,9%	325 748	75,2%	76 573	67,8%	40,8%
Remuneration of councillors	19 210	16 938	3 758	19,6%	4 043	21,0%	4 243	25,1%	12 044	71,1%	3 858	63,5%	10,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	184 400	160 170	35 715	19,4%	34 639	18,8%	13 534	8,4%	83 888	52,4%	53 996	74,0%	(74,9%)
Debt impairment	10 461	10 461	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	159 856	159 856	39 964	25,0%	39 964	25,0%	(3 423)	(2,1%)	76 505	47,9%	13 031	49,4%	(126,3%)
Interest,Dividends and Rent on Land	8 089	8 089	2 022	25,0%	2 022	25,0%	2 022	25,0%	6 066	75,0%	2 303	75,0%	(12,2%)
Contracted services	151 840	169 732	40 106	26,4%	55 008	36,2%	43 732	25,8%	138 845	81,8%	32 135	66,1%	36,1%
Transfers and subsidies	8 624	7 091	4 458	51,7%	1 269	14,7%	554	7,8%	6 280	88,6%	150	44,8%	269,3%
Irrecoverable debts written off	10 034	10 034	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	136 741	139 006	46 800	34,2%	38 507	28,2%	32 869	23,6%	118 176	85,0%	22 553	66,5%	45,7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(4 352)	-	(4 352)	-	-	-	(100,0%)
Other Losses	61 471	61 471	8 697	14,1%	8 035	13,1%	-	-	16 732	27,2%	27 629	73,6%	(100,0%)
Surplus/(Deficit)	**(232 028)**	**(211 792)**	**80 059**		**(166)**		**36 004**		**115 897**		**(10 158)**		
Transfers and subsidies - capital (monetary allocations)	465 937	499 057	129 441	27,8%	180 180	38,7%	39 049	7,8%	348 670	69,9%	106 210	77,2%	(63,2%)
Transfers and subsidies - capital (in-kind)	-	85	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**233 909**	**287 350**	**209 500**		**180 013**		**75 053**		**464 567**		**96 051**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**233 909**	**287 350**	**209 500**		**180 013**		**75 053**		**464 567**		**96 051**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**233 909**	**287 350**	**209 500**		**180 013**		**75 053**		**464 567**		**96 051**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**233 909**	**287 350**	**209 500**		**180 013**		**75 053**		**464 567**		**96 051**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**413 163**	**453 182**	**113 719**	**27,5%**	**157 468**	**38,1%**	**44 640**	**9,9%**	**315 827**	**69,7%**	**96 597**	**75,3%**	**(53,8%)**
National Government	405 163	433 924	112 557	27,8%	152 406	37,6%	38 237	8,8%	303 200	69,9%	92 356	77,2%	(58,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	39	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**405 163**	**433 963**	**112 557**	**27,8%**	**152 406**	**37,6%**	**38 237**	**8,8%**	**303 200**	**69,9%**	**92 356**	**77,2%**	**(58,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	19 220	1 162	14,5%	5 062	63,3%	6 404	33,3%	12 627	65,7%	4 241	54,2%	51,0%
Capital Expenditure Functional	**413 163**	**453 267**	**113 719**	**27,5%**	**157 468**	**38,1%**	**44 640**	**9,8%**	**315 827**	**69,7%**	**96 597**	**75,3%**	**(53,8%)**
Municipal governance and administration	**1 681**	**2 305**	**54**	**3,2%**	**214**	**12,7%**	**772**	**33,5%**	**1 040**	**45,1%**	**576**	**23,2%**	**33,9%**
Executive and Council	-	128	-	-	6	-	122	95,5%	128	99,9%	-	,1%	(100,0%)
Finance and administration	1 681	2 177	54	3,2%	208	12,4%	650	29,9%	912	41,9%	576	44,2%	12,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**48,5%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	67,5%	-
Trading Services	**411 482**	**450 962**	**113 665**	**27,6%**	**157 254**	**38,2%**	**43 868**	**9,7%**	**314 787**	**69,8%**	**96 020**	**75,9%**	**(54,3%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	388 341	434 311	113 501	29,2%	150 537	38,8%	37 247	8,6%	301 285	69,4%	95 713	75,5%	(61,1%)
Waste Water Management	23 141	16 479	163	,7%	6 717	29,0%	6 449	39,1%	13 329	80,9%	308	87,5%	1 996,5%
Waste Management	-	172	-	-	-	-	172	100,0%	172	100,0%	-	100,0%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 551 694**	**1 579 236**	**1 496 946**	**96,5%**	**1 677 613**	**108,1%**	**1 256 473**	**79,6%**	**4 431 032**	**280,6%**	**1 554 961**	**284,0%**	**(19,2%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	120 786	120 786	33 807	28,0%	34 202	28,3%	36 323	30,1%	104 331	86,4%	34 515	85,7%	5,2%
Other revenue	152 458	149 005	907 307	595,1%	1 220 045	800,2%	910 808	611,3%	3 038 160	2 039,0%	1 211 916	1 783,6%	(24,8%)
Transfers and Subsidies - Operational	784 953	782 828	330 724	42,1%	255 499	32,5%	195 569	25,0%	781 792	99,9%	201 496	99,6%	(2,9%)
Transfers and Subsidies - Capital	465 937	499 057	222 400	47,7%	165 436	35,5%	111 004	22,2%	498 840	100,0%	103 691	100,6%	7,1%
Interest	27 560	27 560	2 708	9,8%	2 432	8,8%	2 768	10,0%	7 908	28,7%	3 343	46,6%	(17,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 003 948)**	**(953 831)**	**(394 296)**	**39,3%**	**(469 307)**	**46,7%**	**(336 302)**	**35,3%**	**(1 199 905)**	**125,8%**	**(318 976)**	**106,8%**	**5,4%**
Suppliers and employees	(995 325)	(946 740)	(394 296)	39,6%	(469 307)	47,2%	(336 302)	35,5%	(1 199 905)	126,7%	(318 976)	107,3%	5,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(8 624)	(7 091)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**547 746**	**625 405**	**1 102 650**	**201,3%**	**1 208 306**	**220,6%**	**920 172**	**147,1%**	**3 231 127**	**516,6%**	**1 235 985**	**747,8%**	**(25,6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**(7 963)**	**-**	**(7 963)**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	(7 963)	-	(7 963)	-	-	-	(100,0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(475 137)**	**(515 242)**	**(113 719)**	**23,9%**	**(157 468)**	**33,1%**	**(44 640)**	**8,7%**	**(315 827)**	**61,3%**	**(96 597)**	**75,3%**	**(53,8%)**
Capital assets	(475 137)	(515 242)	(113 719)	23,9%	(157 468)	33,1%	(44 640)	8,7%	(315 827)	61,3%	(96 597)	75,3%	(53,8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(475 137)**	**(515 242)**	**(113 719)**	**23,9%**	**(157 468)**	**33,1%**	**(52 603)**	**10,2%**	**(323 790)**	**62,8%**	**(96 597)**	**75,3%**	**(45,5%)**
Cash Flow from Financing Activities													
Receipts	**1 074**	**1 074**	**(61)**	**(5,7%)**	**(14)**	**(1,3%)**	**-**	**-**	**(75)**	**(7,0%)**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 074	1 074	(61)	(5,7%)	(14)	(1,3%)	-	-	(75)	(7,0%)	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**1 074**	**1 074**	**(61)**	**(5,7%)**	**(14)**	**(1,3%)**	**-**	**-**	**(75)**	**(7,0%)**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**73 683**	**111 238**	**988 870**	**1 342,1%**	**1 050 824**	**1 426,1%**	**867 568**	**779,9%**	**2 907 262**	**2 613,6%**	**1 139 388**	**(17 140,4%)**	**(23,9%)**
Cash/cash equivalents at the year begin:	114 552	168 907	168 907	147,5%	1 157 777	1 010,7%	2 208 601	1 307,6%	168 907	100,0%	1 820 851	100,0%	21,3%
Cash/cash equivalents at the year end:	**188 235**	**280 145**	**1 157 777**	**615,1%**	**2 208 601**	**1 173,3%**	**3 076 170**	**1 098,1%**	**3 076 170**	**1 098,1%**	**2 960 240**	**2 473,4%**	**3,9%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 636	7,1%	2 805	3,5%	1 974	2,5%	68 869	86,9%	79 283	53,9%	-	-	35 442	44,7%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 077	4,3%	655	2,6%	594	2,4%	22 749	90,7%	25 075	17,1%	-	-	14 374	57,3%
Receivables from Exchange Transactions - Waste Management	5 043	54,0%	1 320	14,1%	147	1,6%	2 828	30,3%	9 339	6,4%	-	-	3 074	32,9%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	298	1,2%	293	1,2%	288	1,2%	23 806	96,4%	24 685	16,8%	-	-	12 809	51,9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	208	2,4%	128	1,5%	97	1,1%	8 191	95,0%	8 624	5,9%	-	-	-	-
Total By Income Source	**12 263**	**8,3%**	**5 201**	**3,5%**	**3 100**	**2,1%**	**126 443**	**86,0%**	**147 007**	**100,0%**	**-**	**-**	**65 699**	**44,7%**
Debtors Age Analysis By Customer Group														
Organs of State	3 241	19,1%	1 301	7,7%	830	4,9%	11 574	68,3%	16 946	11,5%	-	-	-	-
Commercial	6 186	27,5%	1 905	8,5%	612	2,7%	13 826	61,4%	22 528	15,3%	-	-	5 234	23,2%
Households	2 831	2,6%	1 993	1,9%	1 656	1,5%	100 432	93,9%	106 912	72,7%	-	-	60 464	56,6%
Other	5	,7%	2	,4%	2	,4%	611	98,5%	620	,4%	-	-	-	-
Total By Customer Group	**12 263**	**8,3%**	**5 201**	**3,5%**	**3 100**	**2,1%**	**126 443**	**86,0%**	**147 007**	**100,0%**	**-**	**-**	**65 699**	**44,7%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	10 509	100,0%	-	-	-	-	-	-	10 509	55,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 443	53,3%	2 105	25,3%	1 780	21,4%	-	-	8 328	44,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**14 952**	**79,4%**	**2 105**	**11,2%**	**1 780**	**9,5%**	**-**	**-**	**18 837**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**454 622**	**463 028**	**156 879**	**34,5%**	**130 425**	**28,7%**	**107 020**	**23,1%**	**394 324**	**85,2%**	**49 152**	**87,2%**	**117,7%**
Exchange Revenue													
Service charges - Electricity	82 686	90 708	22 583	27,3%	21 272	25,7%	20 136	22,2%	63 991	70,5%	13 682	67,0%	47,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 713	14 713	3 466	23,6%	3 805	25,9%	4 060	27,6%	11 331	77,0%	3 206	69,5%	26,6%
Sale of Goods and Rendering of Services	1 513	1 383	264	17,4%	322	21,3%	210	15,2%	796	57,5%	216	43,1%	(2,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 016	2 016	378	18,7%	397	19,7%	424	21,0%	1 199	59,5%	379	65,6%	11,8%
Interest earned from Current and Non Current Assets	25 000	25 000	3 774	15,1%	3 020	12,1%	2 464	9,9%	9 258	37,0%	9 051	43,0%	(72,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	755	153	20,3%	149	19,7%	145	19,2%	447	59,2%	124	64,8%	17,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	(1 463)	2,8%	(100,0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 252	1 875	304	24,3%	369	29,5%	458	24,4%	1 130	60,3%	1 178	98,7%	(61,2%)
Non-Exchange Revenue													
Property rates	64 913	64 913	20 053	30,9%	16 534	25,5%	14 979	23,1%	51 567	79,4%	9 929	91,1%	50,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 367	1 367	20	1,5%	50	3,7%	55	4,1%	126	9,2%	24	5,1%	133,8%
Licences or permits	998	998	204	20,5%	120	12,1%	190	19,1%	515	51,6%	254	78,9%	(25,3%)
Transfer and subsidies - Operational	254 956	254 848	105 161	41,2%	83 476	32,7%	62 943	24,7%	251 580	98,7%	11 655	99,2%	440,1%
Interest Receivables	4 453	4 453	519	11,6%	912	20,5%	954	21,4%	2 384	53,5%	918	79,9%	3,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**487 944**	**504 021**	**106 741**	**21,9%**	**131 952**	**27,0%**	**106 912**	**21,2%**	**345 604**	**68,6%**	**94 678**	**68,0%**	**12,9%**
Employee related costs	167 901	167 901	40 257	24,0%	40 374	24,0%	41 054	24,5%	121 684	72,5%	40 605	72,3%	1,1%
Remuneration of councillors	17 043	17 043	3 799	22,3%	3 764	22,1%	4 244	24,9%	11 807	69,3%	3 634	70,2%	16,8%
Bulk purchases - electricity	66 107	72 107	20 022	30,3%	15 832	23,9%	15 933	22,1%	51 787	71,8%	8 661	69,6%	84,0%
Inventory consumed	5 918	5 450	203	3,4%	714	12,1%	818	15,0%	1 735	31,8%	1 162	66,7%	(29,6%)
Debt impairment	32 077	30 077	-	-	16 039	50,0%	-	-	16 039	53,3%	-	50,0%	-
Depreciation, Amortisation and Impairment	36 240	36 240	9 965	27,5%	10 006	27,6%	10 386	28,7%	30 357	83,8%	8 828	69,7%	17,6%
Interest,Dividends and Rent on Land	3 050	3 050	-	-	-	-	-	-	-	-	-	,5%	-
Contracted services	89 650	87 841	16 625	18,5%	20 912	23,3%	18 845	21,5%	56 382	64,2%	17 199	64,7%	9,6%
Transfers and subsidies	-	2 350	-	-	2 200	-	150	6,4%	2 350	100,0%	-	-	(100,0%)
Irrecoverable debts written off	6 637	6 637	-	-	-	-	-	-	-	-	-	50,0%	-
Operational Cost and Other Cost	62 722	74 726	15 860	25,3%	22 109	35,2%	15 484	20,7%	53 453	71,5%	14 591	73,6%	6,1%
Disposal of Fixed and Intangible Assets	600	600	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	11	-	2	-	(2)	-	11	-	-	-	(100,0%)
Surplus/(Deficit)	**(33 322)**	**(40 993)**	**50 138**		**(1 526)**		**108**		**48 720**		**(45 526)**		
Transfers and subsidies - capital (monetary allocations)	46 017	59 528	25 683	55,8%	(3 956)	(8,6%)	6 392	10,7%	28 119	47,2%	8 947	55,4%	(28,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 694**	**18 535**	**75 821**		**(5 482)**		**6 500**		**76 839**		**(36 578)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 694**	**18 535**	**75 821**		**(5 482)**		**6 500**		**76 839**		**(36 578)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 694**	**18 535**	**75 821**		**(5 482)**		**6 500**		**76 839**		**(36 578)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 694**	**18 535**	**75 821**		**(5 482)**		**6 500**		**76 839**		**(36 578)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**130 596**	**126 749**	**17 420**	**13,3%**	**26 463**	**20,3%**	**22 418**	**17,7%**	**66 301**	**52,3%**	**562 386**	**60,9%**	**(96,0%)**
National Government	39 884	50 763	10 427	26,1%	9 387	23,5%	7 356	14,5%	27 170	53,5%	239 373	56,8%	(96,9%)
Provincial Government	174	1 043	-	-	264	151,8%	(181)	(17,4%)	83	7,9%	989	42,9%	(118,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 058**	**51 806**	**10 427**	**26,0%**	**9 651**	**24,1%**	**7 175**	**13,8%**	**27 253**	**52,6%**	**240 363**	**56,5%**	**(97,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	3 881	-	(100,0%)
Internally generated funds	90 538	74 943	6 993	7,7%	16 812	18,6%	15 243	20,3%	39 049	52,1%	318 143	62,9%	(95,2%)
Capital Expenditure Functional	**130 596**	**126 749**	**17 420**	**13,3%**	**26 463**	**20,3%**	**22 418**	**17,7%**	**66 301**	**52,3%**	**562 386**	**60,9%**	**(96,0%)**
Municipal governance and administration	**34 549**	**31 778**	**3 235**	**9,4%**	**9 261**	**26,8%**	**10 192**	**32,1%**	**22 689**	**71,4%**	**159 511**	**62,7%**	**(93,6%)**
Executive and Council	30 000	23 540	3 168	10,6%	7 872	26,2%	9 876	42,0%	20 916	88,9%	4 711	67,8%	109,6%
Finance and administration	4 549	8 239	68	1,5%	1 389	30,5%	316	3,8%	1 773	21,5%	154 799	58,4%	(99,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**26 644**	**28 699**	**2 286**	**8,6%**	**3 113**	**11,7%**	**3 266**	**11,4%**	**8 665**	**30,2%**	**123 363**	**23,2%**	**(97,4%)**
Community and Social Services	8 664	8 616	1 982	22,9%	1 862	21,5%	772	9,0%	4 617	53,6%	112 922	32,0%	(99,3%)
Sport And Recreation	8 836	10 940	304	3,4%	1 250	14,2%	2 292	21,0%	3 846	35,2%	10 396	21,7%	(77,9%)
Public Safety	9 143	9 143	-	-	-	-	201	2,2%	201	2,2%	44	5,2%	353,8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**62 038**	**62 478**	**11 899**	**19,2%**	**13 692**	**22,1%**	**8 960**	**14,3%**	**34 551**	**55,3%**	**239 821**	**68,7%**	**(96,3%)**
Planning and Development	7 522	5 208	988	13,1%	578	7,7%	2 438	46,8%	4 004	76,9%	36 223	30,1%	(93,3%)
Road Transport	54 517	57 270	10 911	20,0%	13 114	24,1%	6 522	11,4%	30 547	53,3%	203 598	74,3%	(96,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 365**	**3 793**	**-**	**-**	**397**	**5,4%**	**-**	**-**	**397**	**10,5%**	**39 692**	**53,4%**	**(100,0%)**
Energy sources	4 869	2 087	-	-	-	-	-	-	-	-	33 958	34,1%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	870	440	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 626	1 267	-	-	397	24,4%	-	-	397	31,4%	5 734	73,1%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**501 148**	**531 366**	**410 479**	**81,9%**	**344 824**	**68,8%**	**292 165**	**55,0%**	**1 047 469**	**197,1%**	**2 126 277**	**109,4%**	**(86,3%)**
Property rates	49 972	49 993	36 729	73,5%	30 956	61,9%	27 179	54,4%	94 864	189,8%	83 806	136,3%	(67,6%)

Service charges	98 454	106 665	9 289	9,4%	4 670	4,7%	(94 264)	(88,4%)	(80 305)	(75,3%)	69 865	73,5%	(234,9%)
Other revenue	26 748	27 243	52 560	196,5%	1 090	4,1%	1 171	4,3%	54 820	201,2%	22 246	15,7%	(94,7%)
Transfers and Subsidies - Operational	254 956	255 448	317 700	124,6%	287 103	112,6%	297 200	116,3%	902 003	353,1%	1 672 607	194,6%	(82,2%)
Transfers and Subsidies - Capital	46 017	67 017	(6 284)	(13,7%)	20 432	44,4%	59 332	88,5%	73 479	109,6%	249 744	(215,8%)	(76,2%)
Interest	25 000	25 000	485	1,9%	575	2,3%	1 547	6,2%	2 607	10,4%	28 009	68,8%	(94,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(439 043)**	**(461 091)**	**(116 455)**	**26,5%**	**(140 180)**	**31,9%**	**(208 711)**	**45,3%**	**(465 346)**	**100,9%**	**(562 441)**	**81,7%**	**(62,9%)**
Suppliers and employees	(435 993)	(455 691)	(116 455)	26,7%	(140 180)	32,2%	(208 711)	45,8%	(465 346)	102,1%	(562 441)	82,3%	(62,9%)
Finance charges	(3 050)	(3 050)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	(2 350)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**62 106**	**70 276**	**294 024**	**473,4%**	**204 644**	**329,5%**	**83 454**	**118,8%**	**582 123**	**828,3%**	**1 563 836**	**383,3%**	**(94,7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(144 685)**	**(140 261)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(144 685)	(140 261)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(144 685)**	**(140 261)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**79**	**-**	**82**	**-**	**65**	**-**	**227**	**-**	**349**	**-**	**(81,2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	79	-	82	-	65	-	227	-	349	-	(81,2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**79**	**-**	**82**	**-**	**65**	**-**	**227**	**-**	**349**	**-**	**(81,2%)**
Net Increase/(Decrease) in cash held	**(82 580)**	**(69 986)**	**294 104**	**(356,1%)**	**204 726**	**(247,9%)**	**83 520**	**(119,3%)**	**582 349**	**(832,1%)**	**1 564 185**	**(144,2%)**	**(94,7%)**
Cash/cash equivalents at the year begin:	92 208	131 927	-	-	426 031	462,0%	730 757	553,9%	-	-	(1 059 672)	-	(169,0%)
Cash/cash equivalents at the year end:	**9 629**	**61 942**	**426 031**	**4 424,5%**	**630 757**	**6 550,7%**	**814 277**	**1 314,6%**	**814 277**	**1 314,6%**	**163 664**	**171,8%**	**397,5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 033	14,3%	2 304	16,2%	1 294	9,1%	8 598	60,4%	14 229	5,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 072	3,5%	7 036	4,9%	3 840	2,7%	128 739	89,0%	144 688	51,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 472	1,9%	2 382	3,1%	1 083	1,4%	71 470	93,5%	76 407	26,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	(8,7%)	91	(21,1%)	11	(2,6%)	(571)	132,3%	(431)	(,2%)	-	-	-	-
Interest on Arrear Debtor Accounts	468	1,1%	908	2,2%	445	1,1%	39 341	95,6%	41 162	14,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 158	28,4%	2	-	-	-	5 445	71,6%	7 605	2,7%	-	-	-	-
Total By Income Source	**11 242**	**4,0%**	**12 722**	**4,5%**	**6 674**	**2,4%**	**253 022**	**89,2%**	**283 660**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 073	8,7%	4 500	7,8%	2 538	4,4%	45 921	79,1%	58 031	20,5%	-	-	-	-
Commercial	2 422	9,1%	2 091	7,9%	1 150	4,3%	20 911	78,7%	26 574	9,4%	-	-	-	-
Households	3 624	1,9%	5 926	3,0%	2 891	1,5%	181 974	93,6%	194 416	68,5%	-	-	-	-
Other	122	2,6%	205	4,4%	95	2,0%	4 217	90,9%	4 639	1,6%	-	-	-	-
Total By Customer Group	**11 242**	**4,0%**	**12 722**	**4,5%**	**6 674**	**2,4%**	**253 022**	**89,2%**	**283 660**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**3 011 913**	**3 008 802**	**661 737**	**22,0%**	**756 776**	**25,1%**	**774 567**	**25,7%**	**2 193 080**	**72,9%**	**702 087**	**72,6%**	**10,3%**
Exchange Revenue													
Service charges - Electricity	1 593 176	1 550 926	305 714	19,2%	366 228	23,0%	388 140	25,0%	1 060 082	68,4%	342 362	67,0%	13,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	108 227	116 227	29 123	26,9%	29 794	27,5%	30 156	25,9%	89 073	76,6%	27 682	79,4%	8,9%
Sale of Goods and Rendering of Services	31 194	31 503	6 790	21,8%	6 011	19,3%	8 177	26,0%	20 978	66,6%	6 083	60,0%	34,4%
Agency services	14 500	15 000	1 716	11,8%	2 778	19,2%	4 451	29,7%	8 945	59,6%	3 315	69,7%	34,2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 250	11 250	2 836	25,2%	2 349	20,9%	1 664	14,8%	6 849	60,9%	2 737	73,3%	(39,2%)
Interest earned from Current and Non Current Assets	47 963	59 463	11 783	24,6%	14 321	29,9%	14 113	23,7%	40 217	67,6%	20 015	74,2%	(29,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 610	3 627	894	24,8%	970	26,9%	820	22,6%	2 684	74,0%	679	66,8%	20,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2 000	2 000	199	9,9%	-	-	46	2,3%	245	12,3%	52	11,4%	(10,9%)
Development Charges	13 000	20 000	13 654	105,0%	1 982	15,2%	5 769	28,8%	21 404	107,0%	8 998	90,3%	(35,9%)
Operational Revenue	11 807	16 653	6 245	52,9%	(4 095)	(34,7%)	10 837	65,1%	12 987	78,0%	8 932	93,0%	21,3%
Non-Exchange Revenue													
Property rates	812 465	818 693	149 470	18,4%	222 951	27,4%	224 163	27,4%	596 583	72,9%	199 248	73,1%	12,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	41 119	24 422	5 091	12,4%	5 869	14,3%	6 410	26,2%	17 370	71,1%	(275)	60,1%	(2 430,9%)
Licences or permits	1 660	1 660	198	11,9%	163	9,8%	169	10,2%	530	31,9%	194	61,4%	(13,1%)
Transfer and subsidies - Operational	311 441	315 377	123 732	39,7%	103 868	33,4%	75 138	23,8%	302 737	96,0%	75 764	96,0%	(,8%)
Interest Receivables	3 500	17 000	4 293	122,7%	3 588	102,5%	4 515	26,6%	12 396	72,9%	4 693	75,8%	(3,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	5 000	-	-	-	-	-	-	-	-	1 607	32,1%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 011 642**	**3 228 141**	**660 448**	**21,9%**	**736 078**	**24,4%**	**773 366**	**24,0%**	**2 169 892**	**67,2%**	**618 466**	**64,4%**	**25,0%**
Employee related costs	668 517	648 861	142 886	21,4%	154 485	23,1%	178 385	27,5%	475 755	73,3%	152 518	71,4%	17,0%
Remuneration of councillors	33 638	33 638	7 651	22,7%	8 707	25,9%	7 934	23,6%	24 292	72,2%	8 721	73,4%	(9,0%)
Bulk purchases - electricity	1 432 007	1 653 377	355 433	24,8%	380 852	26,6%	399 210	24,1%	1 135 495	68,7%	316 696	66,0%	26,1%
Inventory consumed	28 964	30 484	8 794	30,4%	7 607	26,3%	1 732	5,7%	18 133	59,5%	3 203	61,9%	(45,9%)
Debt impairment	29 241	29 241	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	179 433	179 433	36 635	20,4%	36 663	20,4%	36 182	20,2%	109 481	61,0%	32 206	58,5%	12,3%
Interest,Dividends and Rent on Land	14 300	14 300	109	,8%	7 143	49,9%	51	,4%	7 303	51,1%	169	51,6%	(69,7%)
Contracted services	405 314	417 264	81 611	20,1%	95 421	23,5%	105 965	25,4%	282 998	67,8%	72 776	62,5%	45,6%
Transfers and subsidies	17 521	18 057	4 714	26,9%	3 622	20,7%	1 784	9,9%	10 119	56,0%	2 790	46,8%	(36,1%)
Irrecoverable debts written off	2 840	3 840	815	28,7%	2 373	83,5%	1 535	40,0%	4 723	123,0%	735	45,1%	108,8%
Operational Cost and Other Cost	161 547	161 326	21 800	13,5%	39 205	24,3%	40 587	25,2%	101 593	63,0%	28 653	59,7%	41,7%
Disposal of Fixed and Intangible Assets	8 621	8 621	-	-	-	-	-	-	-	-	-	-	-
Other Losses	29 700	29 700	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**271**	**(219 340)**	**1 289**		**20 698**		**1 201**		**23 188**		**83 620**		
Transfers and subsidies - capital (monetary allocations)	63 034	127 208	13 901	22,1%	10 035	15,9%	24 833	19,5%	48 769	38,3%	30 389	49,2%	(18,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	(225)	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**63 304**	**(92 131)**	**15 190**		**30 734**		**26 034**		**71 958**		**113 784**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 304**	**(92 131)**	**15 190**		**30 734**		**26 034**		**71 958**		**113 784**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 304**	**(92 131)**	**15 190**		**30 734**		**26 034**		**71 958**		**113 784**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 304**	**(92 131)**	**15 190**		**30 734**		**26 034**		**71 958**		**113 784**		
			-		-		-		-		-		-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**230 797**	**272 789**	**37 551**	**16,3%**	**55 679**	**24,1%**	**32 000**	**11,7%**	**125 230**	**45,9%**	**47 040**	**53,1%**	**(32,0%)**
National Government	54 551	110 384	12 369	22,7%	19 609	35,9%	11 734	10,6%	43 712	39,6%	30 278	56,4%	(61,2%)
Provincial Government	50	10	-	-	-	-	3	26,5%	3	26,5%	117	3,5%	(97,7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	250	257	-	-	130	52,1%	74	28,9%	204	79,6%	-	-	(100,0%)
Transfers recognised - capital	**54 851**	**110 651**	**12 369**	**22,6%**	**19 739**	**36,0%**	**11 811**	**10,7%**	**43 919**	**39,7%**	**30 395**	**55,9%**	**(61,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	175 946	162 138	25 182	14,3%	35 941	20,4%	20 189	12,5%	81 311	50,1%	16 645	48,8%	21,3%
Capital Expenditure Functional	**230 797**	**272 789**	**37 551**	**16,3%**	**55 679**	**24,1%**	**32 000**	**11,7%**	**125 230**	**45,9%**	**47 160**	**53,1%**	**(32,1%)**
Municipal governance and administration	**24 987**	**21 578**	**1 647**	**6,6%**	**1 487**	**6,0%**	**1 413**	**6,5%**	**4 547**	**21,1%**	**5 498**	**51,6%**	**(74,3%)**
Executive and Council	2 700	1 605	1 505	55,7%	-	-	-	-	1 505	93,8%	3 789	55,8%	(100,0%)
Finance and administration	22 287	19 973	142	,6%	1 487	6,7%	1 413	7,1%	3 042	15,2%	1 708	43,4%	(17,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**45 277**	**39 120**	**3 142**	**6,9%**	**6 419**	**14,2%**	**3 919**	**10,0%**	**13 481**	**34,5%**	**2 539**	**43,2%**	**54,4%**
Community and Social Services	5 630	4 640	1 185	21,0%	650	11,5%	609	13,1%	2 444	52,7%	570	55,8%	6,8%
Sport And Recreation	26 277	21 218	1 498	5,7%	3 489	13,3%	2 451	11,5%	7 437	35,0%	471	21,1%	420,7%
Public Safety	2 770	2 702	460	16,6%	696	25,1%	549	20,3%	1 705	63,1%	3	87,9%	18 372,1%
Housing	10 600	10 560	-	-	1 584	14,9%	310	2,9%	1 894	17,9%	1 495	15,9%	(79,3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 447**	**147 836**	**16 365**	**17,1%**	**24 308**	**25,5%**	**17 691**	**12,0%**	**58 365**	**39,5%**	**27 538**	**51,6%**	**(35,8%)**
Planning and Development	9 156	4 556	1 618	17,7%	-	-	317	7,0%	1 935	42,5%	1 403	13,8%	(77,4%)
Road Transport	86 291	143 280	14 747	17,1%	24 308	28,2%	17 374	12,1%	56 430	39,4%	26 135	52,6%	(33,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**65 085**	**64 255**	**16 396**	**25,2%**	**23 465**	**36,1%**	**8 977**	**14,0%**	**48 838**	**76,0%**	**11 586**	**60,9%**	**(22,5%)**
Energy sources	64 035	63 999	16 396	25,6%	23 335	36,4%	8 903	13,9%	48 633	76,0%	11 586	61,0%	(23,2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 050	257	-	-	130	12,4%	74	28,9%	204	79,6%	-	54,4%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**3 436 129**	**3 507 001**	**867 822**	**25,3%**	**876 832**	**25,5%**	**844 364**	**24,1%**	**2 589 018**	**73,8%**	**775 076**	**83,4%**	**8,9%**
Property rates	808 900	822 479	157 748	19,5%	225 214	27,8%	220 413	26,8%	603 375	73,4%	215 870	78,9%	2,1%

Service charges	1 917 168	1 829 699	478 727	25,0%	473 167	24,7%	461 233	25,2%	1 413 127	77,2%	406 935	84,7%	13,3%
Other revenue	227 267	289 164	71 344	31,4%	49 243	21,7%	47 173	16,3%	167 761	58,0%	49 849	73,3%	(5,4%)
Transfers and Subsidies - Operational	359 765	358 180	142 892	39,7%	111 534	31,0%	83 407	23,3%	337 834	94,3%	72 192	98,9%	15,5%
Transfers and Subsidies - Capital	63 034	127 208	-	-	-	-	13 825	10,9%	13 825	10,9%	8 923	77,2%	54,9%
Interest	59 996	80 271	17 111	28,5%	17 674	29,5%	18 312	22,8%	53 097	66,1%	21 307	79,2%	(14,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 058 260)**	**(3 335 162)**	**(701 004)**	**22,9%**	**(623 744)**	**20,4%**	**(585 597)**	**17,6%**	**(1 910 345)**	**57,3%**	**(472 220)**	**48,0%**	**24,0%**
Suppliers and employees	(3 031 190)	(3 307 755)	(700 895)	23,1%	(616 601)	20,3%	(585 546)	17,7%	(1 903 042)	57,5%	(472 051)	48,3%	24,0%
Finance charges	(14 300)	(14 300)	(109)	,8%	(7 143)	49,9%	(51)	,4%	(7 303)	51,1%	(169)	51,6%	(69,7%)
Transfers and Subsidies	(12 771)	(13 107)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**377 869**	**171 839**	**166 819**	**44,1%**	**253 088**	**67,0%**	**258 767**	**150,6%**	**678 673**	**394,9%**	**302 856**	**791,6%**	**(14,6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(284 656)**	**(337 241)**	**(126 019)**	**44,3%**	**(74 761)**	**26,3%**	**(30 390)**	**9,0%**	**(231 170)**	**68,5%**	**(48 032)**	**63,3%**	**(36,7%)**
Capital assets	(284 656)	(337 241)	(126 019)	44,3%	(74 761)	26,3%	(30 390)	9,0%	(231 170)	68,5%	(48 032)	63,3%	(36,7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(284 656)**	**(337 241)**	**(126 019)**	**44,3%**	**(74 761)**	**26,3%**	**(30 390)**	**9,0%**	**(231 170)**	**68,5%**	**(48 032)**	**63,3%**	**(36,7%)**
Cash Flow from Financing Activities													
Receipts	**3 240**	**3 240**	**6**	**,2%**	**14**	**,4%**	**10**	**,3%**	**30**	**,9%**	**10**	**11,4%**	**(5,7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 240	3 240	6	,2%	14	,4%	10	,3%	30	,9%	10	11,4%	(5,7%)
Payments	**(16 283)**	**(16 283)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 283)	(16 283)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(13 043)**	**(13 043)**	**6**	**-**	**14**	**(,1%)**	**10**	**(,1%)**	**30**	**(,2%)**	**10**	**(,3%)**	**(5,7%)**
Net Increase/(Decrease) in cash held	**80 170**	**(178 445)**	**40 806**	**50,9%**	**178 341**	**222,5%**	**228 387**	**(128,0%)**	**447 534**	**(250,8%)**	**254 835**	**(150,5%)**	**(10,4%)**
Cash/cash equivalents at the year begin:	974 595	1 033 468	1 033 468	106,0%	1 074 273	110,2%	1 252 615	121,2%	1 033 468	100,0%	1 881 082	100,1%	(33,4%)
Cash/cash equivalents at the year end:	**1 054 765**	**855 023**	**1 074 273**	**101,8%**	**1 252 615**	**118,8%**	**1 481 002**	**173,2%**	**1 481 002**	**173,2%**	**2 135 917**	**220,1%**	**(30,7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 995	37,6%	15 592	10,7%	10 397	7,1%	65 129	44,6%	146 113	28,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 978	15,8%	13 095	6,1%	9 142	4,3%	158 678	73,8%	214 894	41,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 064	16,1%	1 530	4,9%	1 081	3,4%	23 758	75,6%	31 433	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	1,0%	24	,8%	22	,7%	2 948	97,5%	3 024	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	2 445	3,1%	2 237	2,9%	2 084	2,7%	71 195	91,3%	77 961	15,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 234	2,9%	226	,5%	155	,4%	40 548	96,2%	42 163	8,2%	-	-	-	-
Total By Income Source	**97 746**	**19,0%**	**32 705**	**6,3%**	**22 881**	**4,4%**	**362 256**	**70,3%**	**515 588**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 704	11,7%	1 079	3,4%	5 235	16,6%	21 547	68,3%	31 564	6,1%	-	-	-	-
Commercial	32 040	22,2%	7 642	5,3%	3 274	2,3%	101 217	70,2%	144 171	28,0%	-	-	-	-
Households	62 003	18,2%	23 985	7,1%	14 373	4,2%	239 492	70,5%	339 853	65,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**97 746**	**19,0%**	**32 705**	**6,3%**	**22 881**	**4,4%**	**362 256**	**70,3%**	**515 588**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	228	92,2%	-	-	-	-	19	7,8%	247	1,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 539	81,1%	3 903	16,2%	23	,1%	617	2,6%	24 081	99,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**19 767**	**81,2%**	**3 903**	**16,0%**	**23**	**,1%**	**636**	**2,6%**	**24 329**	**100,0%**

Contact Details

Municipal Manager	Mr Siyabonga Khanyile	032 437 5089
Chief Financial Officer	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**250 641**	**250 599**	**97 538**	**38,9%**	**78 242**	**31,2%**	**60 691**	**24,2%**	**236 471**	**94,4%**	**58 200**	**94,0%**	**4,3%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	681	681	171	25,1%	172	25,3%	172	25,3%	515	75,7%	163	75,0%	5,6%
Sale of Goods and Rendering of Services	245	222	46	18,6%	28	11,3%	38	16,9%	111	49,9%	14	26,7%	170,3%
Agency services	469	469	57	12,0%	99	21,2%	74	15,8%	230	49,1%	38	69,6%	96,1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 528	11 613	2 222	17,7%	1 890	15,1%	1 220	10,5%	5 332	45,9%	1 392	51,1%	(12,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	757	773	174	23,0%	188	24,8%	200	25,9%	562	72,7%	160	74,6%	24,9%
Licences or permits	31	109	13	41,4%	35	111,1%	78	71,2%	126	114,8%	20	87,7%	290,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	2 932	62,2%	(100,0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 031	2 019	222	21,6%	209	20,3%	1 691	83,7%	2 122	105,1%	1 373	59,1%	23,1%
Non-Exchange Revenue													
Property rates	22 832	22 832	5 722	25,1%	5 371	23,5%	5 357	23,5%	16 450	72,0%	0	87,8%	5 580 176,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	210 710	210 524	88 593	42,0%	70 059	33,2%	51 519	24,5%	210 171	99,8%	51 750	99,8%	(,4%)
Interest Receivables	1 355	1 355	319	23,5%	191	14,1%	343	25,3%	853	62,9%	359	76,4%	(4,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**250 264**	**250 526**	**63 422**	**25,3%**	**71 570**	**28,6%**	**61 824**	**24,7%**	**196 815**	**78,6%**	**62 142**	**74,9%**	**(,5%)**
Employee related costs	96 035	97 695	22 049	23,0%	26 666	27,8%	24 788	25,4%	73 502	75,2%	20 665	73,9%	19,9%
Remuneration of councillors	17 347	17 774	3 968	22,9%	4 518	26,0%	4 054	22,8%	12 540	70,6%	3 976	73,4%	2,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 820	1 788	448	24,6%	517	28,4%	439	24,6%	1 405	78,6%	270	49,6%	62,6%
Debt impairment	900	819	704	78,2%	(335)	(37,2%)	1 776	216,8%	2 144	261,8%	333	103,2%	433,4%
Depreciation, Amortisation and Impairment	29 300	29 300	8 698	29,7%	8 692	29,7%	8 474	28,9%	25 864	88,3%	8 013	83,2%	5,8%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Contracted services	58 022	57 184	14 387	24,8%	16 507	28,4%	13 790	24,1%	44 683	78,1%	18 600	73,8%	(25,9%)
Transfers and subsidies	3 700	3 946	873	23,6%	1 494	40,4%	1 372	34,8%	3 740	94,8%	1 691	81,0%	(18,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	43 139	42 019	12 290	28,5%	13 514	31,3%	7 132	17,0%	32 936	78,4%	8 594	72,9%	(17,0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	5	-	(5)	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**376**	**74**	**34 116**		**6 672**		**(1 133)**		**39 655**		**(3 942)**		
Transfers and subsidies - capital (monetary allocations)	52 768	49 593	16 738	31,7%	15 200	28,8%	11 824	23,8%	43 762	88,2%	14 005	62,3%	(15,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**53 144**	**49 667**	**50 855**		**21 872**		**10 691**		**83 418**		**10 063**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**53 144**	**49 667**	**50 855**		**21 872**		**10 691**		**83 418**		**10 063**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**53 144**	**49 667**	**50 855**		**21 872**		**10 691**		**83 418**		**10 063**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**53 144**	**49 667**	**50 855**		**21 872**		**10 691**		**83 418**		**10 063**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**68 805**	**64 002**	**(60 886)**	**(88,5%)**	**95 087**	**138,2%**	**10 754**	**16,8%**	**44 956**	**70,2%**	**18 695**	**66,3%**	**(42,5%)**
National Government	40 181	43 125	(34 446)	(85,7%)	62 270	155,0%	10 230	23,7%	38 054	88,2%	12 521	63,5%	(18,3%)
Provincial Government	5 704	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 885**	**43 125**	**(34 446)**	**(75,1%)**	**62 270**	**135,7%**	**10 230**	**23,7%**	**38 054**	**88,2%**	**12 521**	**63,5%**	**(18,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 920	20 877	(26 440)	(115,4%)	32 817	143,2%	524	2,5%	6 902	33,1%	6 173	71,2%	(91,5%)
Capital Expenditure Functional	**68 805**	**64 002**	**(60 886)**	**(88,5%)**	**95 087**	**138,2%**	**10 754**	**16,8%**	**44 956**	**70,2%**	**18 695**	**66,3%**	**(42,5%)**
Municipal governance and administration	**7 668**	**8 902**	**(3 324)**	**(43,4%)**	**4 063**	**53,0%**	**104**	**1,2%**	**843**	**9,5%**	**1 802**	**51,4%**	**(94,2%)**
Executive and Council	3 104	2 365	(384)	(12,4%)	460	14,8%	20	,9%	95	4,0%	267	33,3%	(92,4%)
Finance and administration	4 563	6 537	(2 940)	(64,4%)	3 603	79,0%	84	1,3%	748	11,4%	1 535	56,7%	(94,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 330**	**2 330**	**(3 343)**	**(143,5%)**	**3 614**	**155,1%**	**-**	**-**	**270**	**11,6%**	**56**	**77,8%**	**(100,0%)**
Community and Social Services	2 330	2 330	(3 343)	(143,5%)	3 614	155,1%	-	-	270	11,6%	56	77,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 807**	**52 769**	**(54 219)**	**(92,2%)**	**87 411**	**148,6%**	**10 650**	**20,2%**	**43 842**	**83,1%**	**16 836**	**66,7%**	**(36,7%)**
Planning and Development	49 737	45 392	(23 790)	(47,8%)	52 030	104,6%	9 168	20,2%	37 408	82,4%	7 354	87,0%	24,7%
Road Transport	9 070	7 377	(30 429)	(335,5%)	35 381	390,1%	1 482	20,1%	6 434	87,2%	9 482	44,8%	(84,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**320 244**	**319 224**	**(447 409)**	**(139,7%)**	**813 480**	**254,0%**	**197 992**	**62,0%**	**564 063**	**176,7%**	**227 511**	**208,2%**	**(13,0%)**
Property rates	17 171	17 124	4 652	27,1%	4 048	23,6%	926	5,4%	9 625	56,2%	1 103	83,0%	(16,1%)

Service charges	579	579	209	36,1%	168	29,1%	226	39,1%	603	104,2%	190	85,4%	18,7%
Other revenue	26 489	29 790	688	2,6%	695	2,6%	2 347	7,9%	3 729	12,5%	4 697	32,6%	(50,0%)
Transfers and Subsidies - Operational	210 710	210 524	(263 632)	(125,1%)	727 764	345,4%	178 972	85,0%	643 104	305,5%	179 068	295,4%	(,1%)
Transfers and Subsidies - Capital	52 768	49 593	(189 343)	(358,8%)	80 781	153,1%	15 208	30,7%	(93 354)	(188,2%)	41 060	96,5%	(63,0%)
Interest	12 528	11 613	-	-	-	-	313	2,7%	313	2,7%	1 392	51,1%	(77,5%)
Dividends	-	-	18	-	24	-	1	-	43	-	-	-	(100,0%)
Payments	**(233 660)**	**(233 834)**	**4**	**-**	**270**	**(,1%)**	**(319)**	**,1%**	**(45)**	**-**	**(9)**	**-**	**3 616,8%**
Suppliers and employees	(229 960)	(229 888)	4	-	270	(,1%)	(319)	,1%	(45)	-	(9)	-	3 616,8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(3 700)	(3 946)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**86 584**	**85 390**	**(447 405)**	**(516,7%)**	**813 750**	**939,8%**	**197 673**	**231,5%**	**564 018**	**660,5%**	**227 502**	**628,1%**	**(13,1%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(78 526)**	**(73 602)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(78 526)	(73 602)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(78 526)**	**(73 602)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 058**	**11 788**	**(447 405)**	**(5 552,2%)**	**813 750**	**10 098,5%**	**197 673**	**1 677,0%**	**564 018**	**4 784,8%**	**227 502**	**3 910,6%**	**(13,1%)**
Cash/cash equivalents at the year begin:	75 162	80 929	83 871	111,6%	(281 353)	(374,3%)	532 397	657,9%	83 871	103,6%	548 756	66,2%	(3,0%)
Cash/cash equivalents at the year end:	**83 220**	**92 717**	**(270 570)**	**(325,1%)**	**532 397**	**639,7%**	**730 070**	**787,4%**	**730 070**	**787,4%**	**776 258**	**862,2%**	**(6,0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 762	5,5%	3 201	10,0%	1 618	5,0%	25 530	79,5%	32 112	81,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14	3,3%	25	5,8%	11	2,7%	374	88,2%	424	1,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	53	20,4%	48	18,6%	2	,8%	156	60,2%	258	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	117	2,1%	226	4,0%	111	2,0%	5 202	92,0%	5 656	14,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4)	(,4%)	-	-	-	-	1 039	100,4%	1 035	2,6%	-	-	-	-
Total By Income Source	**1 941**	**4,9%**	**3 500**	**8,9%**	**1 743**	**4,4%**	**32 302**	**81,8%**	**39 486**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 249	12,7%	2 473	25,1%	1 268	12,9%	4 862	49,4%	9 852	25,0%	-	-	-	-
Commercial	413	2,8%	556	3,8%	262	1,8%	13 532	91,7%	14 763	37,4%	-	-	-	-
Households	29	1,1%	48	1,8%	24	,9%	2 548	96,2%	2 649	6,7%	-	-	-	-
Other	251	2,1%	423	3,5%	188	1,5%	11 360	92,9%	12 222	31,0%	-	-	-	-
Total By Customer Group	**1 941**	**4,9%**	**3 500**	**8,9%**	**1 743**	**4,4%**	**32 302**	**81,8%**	**39 486**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	57,7%	(299)	(1 251,6%)	303	1 269,3%	6	24,6%	24	13,0%
Auditor-General	0	100,0%	-	-	-	-	-	-	0	-
Other	160	100,0%	-	-	-	-	(0)	-	160	87,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**174**	**94,5%**	**(299)**	**(162,3%)**	**303**	**164,6%**	**6**	**3,2%**	**184**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**182 657**	**181 321**	**84 775**	**46,4%**	**44 162**	**24,2%**	**39 964**	**22,0%**	**168 901**	**93,2%**	**34 097**	**95,9%**	**17,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	300	305	76	25,4%	77	25,6%	77	25,3%	230	75,5%	72	75,4%	6,3%
Sale of Goods and Rendering of Services	114	50	14	12,1%	1	,9%	10	20,3%	25	49,9%	28	116,1%	(63,8%)
Agency services	220	200	53	23,9%	33	15,2%	106	53,1%	192	96,0%	66	78,8%	62,0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33	46	10	30,6%	13	39,6%	22	46,4%	45	96,4%	9	-	130,0%
Interest earned from Current and Non Current Assets	3 222	5 222	1 324	41,1%	1 638	50,8%	1 470	28,1%	4 432	84,9%	1 001	84,0%	46,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 075	1 017	386	35,9%	255	23,8%	136	13,4%	777	76,4%	251	75,0%	(46,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	14 870	14 870	1 266	8,5%	-	-	6 561	44,1%	7 826	52,6%	1 264	74,3%	419,0%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	130	123	4	3,3%	355	273,4%	6	4,6%	365	297,0%	89	88,1%	(93,7%)
Non-Exchange Revenue													
Property rates	35 623	33 151	30 791	86,4%	557	1,6%	404	1,2%	31 752	95,8%	447	92,8%	(9,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	35	45	10	27,2%	13	37,3%	31	69,2%	54	119,4%	19	117,4%	61,4%
Transfer and subsidies - Operational	126 101	125 992	50 923	40,4%	41 186	32,7%	31 142	24,7%	123 251	97,8%	30 816	99,0%	1,1%
Interest Receivables	300	300	31	10,5%	33	11,0%	23	7,8%	88	29,2%	34	30,1%	(31,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	635	-	(112)	(17,6%)	-	-	(23)	-	(135)	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**179 047**	**181 106**	**37 895**	**21,2%**	**47 661**	**26,6%**	**41 132**	**22,7%**	**126 688**	**70,0%**	**34 480**	**65,9%**	**19,3%**
Employee related costs	67 812	67 917	15 322	22,6%	16 118	23,8%	18 945	27,9%	50 385	74,2%	15 284	64,2%	24,0%
Remuneration of councillors	10 210	10 479	2 442	23,9%	2 723	26,7%	2 767	26,4%	7 932	75,7%	2 442	65,8%	13,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	670	889	429	64,0%	107	15,9%	115	12,9%	650	73,1%	180	92,5%	(36,2%)
Debt impairment	2 700	2 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	22 008	22 008	5 115	23,2%	5 109	23,2%	3 258	14,8%	13 482	61,3%	2 683	51,3%	21,4%
Interest,Dividends and Rent on Land	400	400	12	3,1%	-	-	-	-	12	3,1%	-	-	-
Contracted services	49 810	50 787	9 063	18,2%	14 266	28,6%	10 421	20,5%	33 750	66,5%	8 556	71,0%	21,8%
Transfers and subsidies	2 630	2 426	526	20,0%	345	13,1%	105	4,3%	976	40,2%	419	72,4%	(75,0%)
Irrecoverable debts written off	-	1 000	-	-	965	-	-	-	965	96,5%	-	-	-
Operational Cost and Other Cost	22 807	22 501	4 986	21,9%	8 028	35,2%	5 521	24,5%	18 535	82,4%	4 916	79,3%	12,3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 610**	**214**	**46 880**		**(3 499)**		**(1 168)**		**42 213**		**(383)**		
Transfers and subsidies - capital (monetary allocations)	26 787	35 151	7 895	29,5%	15 424	57,6%	8 233	23,4%	31 553	89,8%	1 170	54,3%	603,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 397**	**35 365**	**54 775**		**11 926**		**7 066**		**73 766**		**787**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 397**	**35 365**	**54 775**		**11 926**		**7 066**		**73 766**		**787**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 397**	**35 365**	**54 775**		**11 926**		**7 066**		**73 766**		**787**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 397**	**35 365**	**54 775**		**11 926**		**7 066**		**73 766**		**787**		
			-		-		-		-		-		-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**43 417**	**50 329**	**(61 486)**	**(141,6%)**	**25 762**	**59,3%**	**(55 116)**	**(109,5%)**	**(90 839)**	**(180,5%)**	**1 347**	**50,4%**	**(4 191,6%)**
National Government	23 293	30 566	(49 657)	(213,2%)	16 037	68,8%	(55 925)	(183,0%)	(89 546)	(293,0%)	805	54,2%	(7 051,1%)
Provincial Government	-	-	(1 608)	-	-	-	-	-	(1 608)	-	19	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 293**	**30 566**	**(51 265)**	**(220,1%)**	**16 037**	**68,8%**	**(55 925)**	**(183,0%)**	**(91 154)**	**(298,2%)**	**824**	**54,3%**	**(6 887,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 124	19 763	(10 221)	(50,8%)	9 726	48,3%	810	4,1%	315	1,6%	523	30,4%	54,8%
Capital Expenditure Functional	**43 417**	**50 329**	**(61 486)**	**(141,6%)**	**25 762**	**59,3%**	**(55 116)**	**(109,5%)**	**(90 839)**	**(180,5%)**	**1 347**	**50,4%**	**(4 191,6%)**
Municipal governance and administration	**1 324**	**1 463**	**(2 293)**	**(173,2%)**	**247**	**18,7%**	**58**	**4,0%**	**(1 987)**	**(135,9%)**	**42**	**82,1%**	**39,9%**
Executive and Council	-	-	(176)	-	-	-	-	-	(176)	-	80	49,9%	(100,0%)
Finance and administration	1 324	1 463	(2 117)	(159,9%)	247	18,7%	58	4,0%	(1 811)	(123,8%)	(38)	87,4%	(253,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**130**	**115**	**(2 301)**	**(1 769,7%)**	**-**	**-**	**-**	**-**	**(2 301)**	**(2 000,6%)**	**19**	**773,5%**	**(100,0%)**
Community and Social Services	100	85	(2 301)	(2 300,7%)	-	-	-	-	(2 301)	(2 706,7%)	19	127,9%	(100,0%)
Sport And Recreation	30	30	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 963**	**48 751**	**(54 460)**	**(129,8%)**	**25 515**	**60,8%**	**(55 174)**	**(113,2%)**	**(84 119)**	**(172,5%)**	**789**	**47,2%**	**(7 094,1%)**
Planning and Development	-	-	(593)	-	-	-	-	-	(593)	-	-	-	-
Road Transport	41 963	48 751	(53 868)	(128,4%)	25 515	60,8%	(55 174)	(113,2%)	(83 526)	(171,3%)	789	47,2%	(7 094,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**(2 432)**	**-**	**-**	**-**	**-**	**-**	**(2 432)**	**-**	**497**	**77,8%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(2 432)	-	-	-	-	-	(2 432)	-	497	77,8%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**217 141**	**210 070**	**171 240**	**78,9%**	**96 865**	**44,6%**	**112 071**	**53,3%**	**380 177**	**181,0%**	**112 659**	**182,6%**	**(,5%)**
Property rates	28 916	20 484	17 839	61,7%	452	1,6%	17 062	83,3%	35 352	172,6%	1 168	60,7%	1 361,3%

Service charges	317	234	97	30,7%	72	22,8%	72	30,9%	242	103,6%	35	55,6%	109,1%
Other revenue	31 798	31 351	7 586	23,9%	3 366	10,6%	11 004	35,1%	21 957	70,0%	4 655	82,8%	136,4%
Transfers and Subsidies - Operational	126 101	125 992	127 057	100,8%	67 855	53,8%	70 323	55,8%	265 235	210,5%	81 804	235,8%	(14,0%)
Transfers and Subsidies - Capital	26 787	26 787	17 000	63,5%	23 000	85,9%	11 787	44,0%	51 787	193,3%	23 859	148,8%	(50,6%)
Interest	3 222	5 222	1 661	51,6%	2 120	65,8%	1 823	34,9%	5 604	107,3%	1 139	90,7%	60,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(161 962)**	**(162 319)**	**(34 506)**	**21,3%**	**(50 385)**	**31,1%**	**(34 090)**	**21,0%**	**(118 981)**	**73,3%**	**(29 514)**	**72,9%**	**15,5%**
Suppliers and employees	(161 562)	(161 919)	(34 506)	21,4%	(50 385)	31,2%	(34 090)	21,1%	(118 981)	73,5%	(29 514)	72,9%	15,5%
Finance charges	(400)	(400)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**55 178**	**47 751**	**136 734**	**247,8%**	**46 480**	**84,2%**	**77 982**	**163,3%**	**261 196**	**547,0%**	**83 145**	**512,8%**	**(6,2%)**
Cash Flow from Investing Activities													
Receipts	**4 865**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	4 865	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(49 930)**	**(57 878)**	**(7 358)**	**14,7%**	**(23 781)**	**47,6%**	**(800)**	**1,4%**	**(31 939)**	**55,2%**	**(726)**	**38,4%**	**10,3%**
Capital assets	(49 930)	(57 878)	(7 358)	14,7%	(23 781)	47,6%	(800)	1,4%	(31 939)	55,2%	(726)	38,4%	10,3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(45 064)**	**(57 878)**	**(7 358)**	**16,3%**	**(23 781)**	**52,8%**	**(800)**	**1,4%**	**(31 939)**	**55,2%**	**(726)**	**38,4%**	**10,3%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**10 114**	**(10 128)**	**129 377**	**1 279,2%**	**22 699**	**224,4%**	**77 181**	**(762,1%)**	**229 257**	**(2 263,6%)**	**82 419**	**209 413,5%**	**(6,4%)**
Cash/cash equivalents at the year begin:	34 290	56 621	-	-	128 064	373,5%	150 763	266,3%	-	-	171 013	-	(11,8%)
Cash/cash equivalents at the year end:	**44 404**	**46 493**	**128 064**	**288,4%**	**150 763**	**339,5%**	**227 945**	**490,3%**	**227 945**	**490,3%**	**253 432**	**622,8%**	**(10,1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	127	,7%	158	,8%	75	,4%	18 628	98,1%	18 987	91,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	28	21,6%	40	30,1%	20	15,0%	44	33,3%	132	,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	85	6,2%	133	9,7%	65	4,7%	1 092	79,4%	1 376	6,7%	-	-	-	-
Interest on Arrear Debtor Accounts	16	3,6%	31	7,0%	14	3,3%	377	86,1%	438	2,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	1,3%	(2)	,8%	(2)	,8%	(243)	97,2%	(250)	(1,2%)	-	-	-	-
Total By Income Source	**253**	**1,2%**	**359**	**1,7%**	**172**	**,8%**	**19 898**	**96,2%**	**20 683**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	56	,4%	24	,2%	8	,1%	14 177	99,4%	14 265	69,0%	-	-	-	-
Commercial	64	4,0%	121	7,7%	61	3,8%	1 332	84,5%	1 577	7,6%	-	-	-	-
Households	12	,8%	23	1,6%	12	,8%	1 384	96,7%	1 430	6,9%	-	-	-	-
Other	122	3,6%	190	5,6%	92	2,7%	3 005	88,1%	3 409	16,5%	-	-	-	-
Total By Customer Group	**253**	**1,2%**	**359**	**1,7%**	**172**	**,8%**	**19 898**	**96,2%**	**20 683**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	150	72,6%	57	27,4%	-	-	-	-	207	10,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 803	100,9%	(16)	(,9%)	-	-	-	-	1 787	89,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 953**	**98,0%**	**41**	**2,0%**	**-**	**-**	**-**	**-**	**1 994**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 632 705**	**1 632 899**	**569 442**	**34,9%**	**433 326**	**26,5%**	**412 236**	**25,2%**	**1 415 003**	**86,7%**	**407 034**	**87,1%**	**1,3%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	351 077	351 077	84 120	24,0%	80 432	22,9%	78 968	22,5%	243 520	69,4%	90 621	78,5%	(12,9%)
Service charges - Waste Water Management	122 056	122 056	26 805	22,0%	28 999	23,8%	29 266	24,0%	85 070	69,7%	26 556	74,6%	10,2%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 863	3 863	1 347	34,9%	1 267	32,8%	1 413	36,6%	4 028	104,3%	1 200	83,9%	17,8%
Agency services	2 451	2 451	608	24,8%	608	24,8%	1 215	49,6%	2 430	99,2%	1 361	108,4%	(10,7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	69 437	69 437	26 587	38,3%	29 886	43,0%	31 321	45,1%	87 794	126,4%	32 416	100,1%	(3,4%)
Interest earned from Current and Non Current Assets	38 392	30 694	8 726	22,7%	6 818	17,8%	5 397	17,6%	20 941	68,2%	9 864	83,2%	(45,3%)
Dividends	21 592	21 592	-	-	-	-	-	-	-	-	16 000	100,0%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	60 000	60 000	33 043	55,1%	(33 043)	(55,1%)	40 818	68,0%	40 818	68,0%	-	47,9%	(100,0%)
Development Charges	3 025	2 760	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 787	2 767	178	10,0%	397	22,2%	142	5,1%	718	25,9%	84	16,7%	70,4%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	939	939	13	1,4%	-	-	13	1,4%	27	2,9%	12	13,2%	13,0%
Licences or permits	48	48	4	7,7%	-	-	-	-	4	7,7%	10	57,1%	(100,0%)
Transfer and subsidies - Operational	957 845	963 778	388 011	40,5%	317 243	33,1%	223 314	23,2%	928 568	96,3%	227 443	95,4%	(1,8%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	22	-	22	-	-	-	(100,0%)
Other Gains	194	1 438	-	-	719	371,4%	345	24,0%	1 064	74,0%	1 468	813,7%	(76,5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 618 140**	**1 620 169**	**288 344**	**17,8%**	**286 755**	**17,7%**	**248 894**	**15,4%**	**823 992**	**50,9%**	**268 697**	**50,0%**	**(7,4%)**
Employee related costs	372 876	343 567	82 898	22,2%	76 389	20,5%	87 142	25,4%	246 430	71,7%	79 368	69,6%	9,8%
Remuneration of councillors	13 045	14 285	3 560	27,3%	3 078	23,6%	2 670	18,7%	9 308	65,2%	2 674	67,1%	(,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	237 617	255 534	5 952	2,5%	6 995	2,9%	7 706	3,0%	20 653	8,1%	4 622	7,3%	66,7%
Debt impairment	(267 250)	(66 602)	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	172 369	163 252	38 689	22,4%	38 653	22,4%	38 389	23,5%	115 732	70,9%	37 046	66,4%	3,6%
Interest,Dividends and Rent on Land	214	2 004	122	56,8%	92	43,2%	-	-	214	10,7%	175	44,7%	(100,0%)
Contracted services	240 826	285 193	61 430	25,5%	58 630	24,3%	51 597	18,1%	171 656	60,2%	66 307	61,9%	(22,2%)
Transfers and subsidies	45 309	45 438	11 058	24,4%	11 385	25,1%	7 591	16,7%	30 034	66,1%	7 482	71,9%	1,5%
Irrecoverable debts written off	410 648	176 679	(275)	(,1%)	3 016	,7%	4 064	2,3%	6 804	3,9%	133	4,7%	2 944,1%
Operational Cost and Other Cost	276 763	280 727	84 910	30,7%	88 374	31,9%	49 146	17,5%	222 430	79,2%	69 718	70,1%	(29,5%)
Disposal of Fixed and Intangible Assets	3 500	1 500	-	-	-	-	-	-	-	-	(41)	(,8%)	(100,0%)
Other Losses	112 222	118 592	-	-	142	,1%	588	,5%	730	,6%	1 213	1,0%	(51,5%)
Surplus/(Deficit)	**14 565**	**12 730**	**281 098**		**146 571**		**163 342**		**591 011**		**138 337**		
Transfers and subsidies - capital (monetary allocations)	281 150	281 331	41 104	14,6%	100 105	35,6%	61 475	21,9%	202 683	72,0%	52 864	61,4%	16,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**295 715**	**294 061**	**322 202**		**246 676**		**224 816**		**793 694**		**191 201**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**295 715**	**294 061**	**322 202**		**246 676**		**224 816**		**793 694**		**191 201**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**295 715**	**294 061**	**322 202**		**246 676**		**224 816**		**793 694**		**191 201**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**295 715**	**294 061**	**322 202**		**246 676**		**224 816**		**793 694**		**191 201**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**357 453**	**352 986**	**47 511**	**13,3%**	**104 825**	**29,3%**	**69 195**	**19,6%**	**221 531**	**62,8%**	**96 426**	**64,6%**	**(28,2%)**
National Government	244 478	244 079	35 745	14,6%	87 130	35,6%	53 867	22,1%	176 742	72,4%	46 287	62,4%	16,4%
Provincial Government	-	640	-	-	445	-	247	38,6%	692	108,2%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**244 478**	**244 719**	**35 745**	**14,6%**	**87 575**	**35,8%**	**54 114**	**22,1%**	**177 434**	**72,5%**	**46 287**	**61,6%**	**16,9%**
Borrowing	300	300	-	-	-	-	-	-	-	-	(37 865)	94,6%	(100,0%)
Internally generated funds	112 674	107 967	11 765	10,4%	17 251	15,3%	15 081	14,0%	44 096	40,8%	88 005	67,9%	(82,9%)
Capital Expenditure Functional	**357 453**	**352 986**	**47 511**	**13,3%**	**104 825**	**29,3%**	**69 195**	**19,6%**	**221 531**	**62,8%**	**96 426**	**64,6%**	**(28,2%)**
Municipal governance and administration	**59 369**	**38 814**	**185**	**,3%**	**243**	**,4%**	**10 435**	**26,9%**	**10 863**	**28,0%**	**45 170**	**80,6%**	**(76,9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	59 369	38 814	185	,3%	243	,4%	10 435	26,9%	10 863	28,0%	45 170	80,6%	(76,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**90**	**90**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	10	10	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	80	80	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**280**	**1 340**	**27**	**9,5%**	**448**	**159,7%**	**262**	**19,6%**	**737**	**55,0%**	**38**	**13,2%**	**588,5%**
Planning and Development	280	1 340	27	9,5%	448	159,7%	262	19,6%	737	55,0%	38	13,2%	588,5%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**297 713**	**312 742**	**47 299**	**15,9%**	**104 135**	**35,0%**	**58 497**	**18,7%**	**209 931**	**67,1%**	**51 219**	**58,6%**	**14,2%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	171 012	187 686	28 196	16,5%	57 936	33,9%	29 182	15,5%	115 314	61,4%	26 588	54,0%	9,8%
Waste Water Management	126 701	125 056	19 103	15,1%	46 199	36,5%	29 315	23,4%	94 617	75,7%	24 631	65,1%	19,0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 910 961**	**1 908 582**	**677 791**	**35,5%**	**540 538**	**28,3%**	**482 041**	**25,3%**	**1 700 370**	**89,1%**	**470 750**	**89,0%**	**2,4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	358 326	358 326	86 734	24,2%	86 656	24,2%	116 637	32,6%	290 028	80,9%	71 140	89,8%	64,0%
Other revenue	213 382	221 071	72 925	34,2%	44 066	20,7%	45 376	20,5%	162 366	73,4%	59 137	77,5%	(23,3%)
Transfers and Subsidies - Operational	957 845	951 296	367 156	38,3%	303 781	31,7%	220 246	23,2%	891 183	93,7%	211 411	92,5%	4,2%
Transfers and Subsidies - Capital	281 150	285 331	141 000	50,2%	98 000	34,9%	90 547	31,7%	329 547	115,5%	102 225	101,7%	(11,4%)
Interest	78 666	70 968	9 976	12,7%	8 035	10,2%	9 235	13,0%	27 246	38,4%	10 837	36,5%	(14,8%)
Dividends	21 592	21 592	-	-	-	-	-	-	-	-	16 000	100,0%	(100,0%)
Payments	**(1 430 970)**	**(1 558 845)**	**(395 993)**	**27,7%**	**(459 722)**	**32,1%**	**(335 354)**	**21,5%**	**(1 191 068)**	**76,4%**	**(346 624)**	**81,3%**	**(3,3%)**
Suppliers and employees	(1 428 916)	(1 556 997)	(395 581)	27,7%	(459 568)	32,2%	(335 354)	21,5%	(1 190 502)	76,5%	(346 578)	81,4%	(3,2%)
Finance charges	(900)	(566)	(413)	45,9%	(154)	17,1%	-	-	(566)	100,0%	-	75,8%	-
Transfers and Subsidies	(1 153)	(1 282)	-	-	-	-	-	-	-	-	(46)	19,5%	(100,0%)
Net Cash from/(used) Operating Activities	**479 991**	**349 737**	**281 798**	**58,7%**	**80 816**	**16,8%**	**146 687**	**41,9%**	**509 301**	**145,6%**	**124 126**	**126,0%**	**18,2%**
Cash Flow from Investing Activities													
Receipts	**860**	**860**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	860	860	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(477 923)**	**(344 814)**	**(55 290)**	**11,6%**	**(117 625)**	**24,6%**	**(79 282)**	**23,0%**	**(252 197)**	**73,1%**	**(99 246)**	**64,8%**	**(20,1%)**
Capital assets	(477 923)	(344 814)	(55 290)	11,6%	(117 625)	24,6%	(79 282)	23,0%	(252 197)	73,1%	(99 246)	64,8%	(20,1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(477 063)**	**(343 954)**	**(55 290)**	**11,6%**	**(117 625)**	**24,7%**	**(79 282)**	**23,1%**	**(252 197)**	**73,3%**	**(99 246)**	**64,9%**	**(20,1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 127)**	**(12 127)**	**(4 212)**	**34,7%**	**(5 954)**	**49,1%**	**-**	**-**	**(10 166)**	**83,8%**	**(5 713)**	**121,6%**	**(100,0%)**
Repayment of borrowing	(12 127)	(12 127)	(4 212)	34,7%	(5 954)	49,1%	-	-	(10 166)	83,8%	(5 713)	121,6%	(100,0%)
Net Cash from/(used) Financing Activities	**(12 127)**	**(12 127)**	**(4 212)**	**34,7%**	**(5 954)**	**49,1%**	**-**	**-**	**(10 166)**	**83,8%**	**(5 713)**	**121,6%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(9 199)**	**(6 344)**	**222 296**	**(2 416,5%)**	**(42 763)**	**464,9%**	**67 405**	**(1 062,6%)**	**246 938**	**(3 892,7%)**	**19 167**	**(40,3%)**	**251,7%**
Cash/cash equivalents at the year begin:	222 439	213 888	215 967	97,1%	436 184	196,1%	393 421	183,9%	215 967	101,0%	440 372	108,9%	(10,7%)
Cash/cash equivalents at the year end:	**213 240**	**207 545**	**436 184**	**204,6%**	**393 421**	**184,5%**	**460 827**	**222,0%**	**460 827**	**222,0%**	**459 573**	**206,1%**	**,3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 465	4,0%	26 756	3,2%	25 782	3,0%	760 874	89,8%	846 876	62,0%	(5 350)	(,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 906	7,7%	5 955	4,2%	3 982	2,8%	120 071	85,2%	140 914	10,3%	(623)	(,4%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	732	100,0%	732	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	10 802	2,9%	11 048	3,0%	10 563	2,9%	336 908	91,2%	369 321	27,0%	(3)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	11	,1%	-	-	7 584	99,8%	7 596	,6%	(31)	(,4%)	-	-
Total By Income Source	**55 175**	**4,0%**	**43 770**	**3,2%**	**40 326**	**3,0%**	**1 226 168**	**89,8%**	**1 365 438**	**100,0%**	**(6 008)**	**(,4%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 722	10,7%	4 039	7,5%	2 592	4,8%	41 334	77,0%	53 687	3,9%	-	-	-	-
Commercial	11 443	15,5%	3 733	5,0%	2 554	3,4%	56 313	76,1%	74 043	5,4%	(43)	(,1%)	-	-
Households	38 010	3,1%	35 997	2,9%	35 180	2,8%	1 128 521	91,2%	1 237 708	90,6%	(5 965)	(,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**55 175**	**4,0%**	**43 770**	**3,2%**	**40 326**	**3,0%**	**1 226 168**	**89,8%**	**1 365 438**	**100,0%**	**(6 008)**	**(,4%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	37 046	100,0%	-	-	-	-	-	-	37 046	78,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 168	92,3%	64	,6%	7	,1%	691	7,0%	9 930	21,1%
Auditor-General	112	100,0%	-	-	-	-	-	-	112	,2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**46 326**	**98,4%**	**64**	**,1%**	**7**	**-**	**691**	**1,5%**	**47 089**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**547 911**	**546 540**	**164 027**	**29,9%**	**134 607**	**24,6%**	**100 371**	**18,4%**	**399 005**	**73,0%**	**108 143**	**75,7%**	**(7,2%)**
Exchange Revenue													
Service charges - Electricity	230 201	230 201	59 235	25,7%	47 875	20,8%	34 136	14,8%	141 246	61,4%	44 682	71,9%	(23,6%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	22 989	25 689	7 137	31,0%	5 695	24,8%	5 402	21,0%	18 233	71,0%	5 259	69,5%	2,7%
Sale of Goods and Rendering of Services	12 480	11 483	928	7,4%	776	6,2%	851	7,4%	2 556	22,3%	727	13,4%	17,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 694	2 694	(2 496)	(92,6%)	531	19,7%	2 820	104,7%	856	31,8%	(1 863)	(,5%)	(251,4%)
Interest earned from Current and Non Current Assets	7 000	11 629	1 656	23,7%	4 502	64,3%	1 477	12,7%	7 635	65,7%	2 069	58,7%	(28,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 338	4 338	616	14,2%	810	18,7%	981	22,6%	2 407	55,5%	837	59,4%	17,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 171	1 171	28	2,4%	(8)	(,7%)	8	,7%	28	2,4%	0	-	5 953,1%
Non-Exchange Revenue													
Property rates	154 037	154 037	54 825	35,6%	37 318	24,2%	31 725	20,6%	123 868	80,4%	28 739	79,8%	10,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	202	212	64	31,5%	33	16,6%	303	142,7%	400	188,4%	73	48,4%	313,2%
Licences or permits	7 426	7 426	1 241	16,7%	1 267	17,1%	1 633	22,0%	4 140	55,8%	1 414	55,2%	15,5%
Transfer and subsidies - Operational	104 793	97 081	40 099	38,3%	35 127	33,5%	20 393	21,0%	95 619	98,5%	25 269	96,7%	(19,3%)
Interest Receivables	580	580	694	119,7%	659	113,6%	624	107,6%	1 977	340,9%	937	65,2%	(33,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	22	-	18	-	40	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**529 184**	**526 648**	**164 720**	**31,1%**	**139 312**	**26,3%**	**122 334**	**23,2%**	**426 366**	**81,0%**	**106 157**	**78,6%**	**15,2%**
Employee related costs	181 847	173 677	47 177	25,9%	49 969	27,5%	44 566	25,7%	141 712	81,6%	43 501	78,7%	2,4%
Remuneration of councillors	8 483	8 523	2 166	25,5%	2 169	25,6%	2 407	28,2%	6 743	79,1%	2 163	77,3%	11,3%
Bulk purchases - electricity	180 246	180 246	73 067	40,5%	45 281	25,1%	40 375	22,4%	158 724	88,1%	22 493	80,1%	79,5%
Inventory consumed	16 396	13 803	2 895	17,7%	4 881	29,8%	1 153	8,4%	8 929	64,7%	2 305	56,7%	(50,0%)
Debt impairment	-	4 159	-	-	-	-	4 159	100,0%	4 159	100,0%	-	-	(100,0%)
Depreciation, Amortisation and Impairment	26 410	26 410	6 392	24,2%	6 361	24,1%	6 097	23,1%	18 850	71,4%	9 550	116,0%	(36,2%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	60 366	63 413	11 575	19,2%	16 687	27,6%	13 916	21,9%	42 178	66,5%	12 016	65,2%	15,8%
Transfers and subsidies	100	100	-	-	-	-	66	65,6%	66	65,6%	-	-	(100,0%)
Irrecoverable debts written off	6 500	6 500	9 447	145,3%	765	11,8%	2 132	32,8%	12 344	189,9%	5 210	198,5%	(59,1%)
Operational Cost and Other Cost	48 836	49 817	12 000	24,6%	13 195	27,0%	7 461	15,0%	32 656	65,6%	8 920	64,2%	(16,4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	2	-	3	-	5	-	-	-	(100,0%)
Surplus/(Deficit)	**18 727**	**19 892**	**(692)**		**(4 705)**		**(21 963)**		**(27 361)**		**1 986**		
Transfers and subsidies - capital (monetary allocations)	62 510	62 096	7 133	11,4%	19 039	30,5%	15 806	25,5%	41 979	67,6%	(10)	55,9%	(162 665,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 237**	**81 988**	**6 441**		**14 334**		**(6 157)**		**14 618**		**1 976**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 237**	**81 988**	**6 441**		**14 334**		**(6 157)**		**14 618**		**1 976**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 237**	**81 988**	**6 441**		**14 334**		**(6 157)**		**14 618**		**1 976**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 237**	**81 988**	**6 441**		**14 334**		**(6 157)**		**14 618**		**1 976**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**81 216**	**81 989**	**8 523**	**10,5%**	**21 165**	**26,1%**	**17 486**	**21,3%**	**47 174**	**57,5%**	**9 280**	**63,0%**	**88,4%**
National Government	33 813	33 911	4 142	12,2%	14 029	41,5%	4 073	12,0%	22 244	65,6%	(110)	64,4%	(3 805,8%)
Provincial Government	25 032	27 749	2 234	8,9%	3 253	13,0%	9 883	35,6%	15 370	55,4%	(237)	48,1%	(4 269,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 845**	**61 660**	**6 376**	**10,8%**	**17 282**	**29,4%**	**13 955**	**22,6%**	**37 613**	**61,0%**	**(347)**	**60,1%**	**(4 122,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 371	20 329	2 147	9,6%	3 883	17,4%	3 531	17,4%	9 561	47,0%	9 627	67,7%	(63,3%)
Capital Expenditure Functional	**81 216**	**81 989**	**8 523**	**10,5%**	**21 165**	**26,1%**	**17 486**	**21,3%**	**47 174**	**57,5%**	**9 280**	**63,0%**	**88,4%**
Municipal governance and administration	**3 650**	**3 933**	**713**	**19,5%**	**1 665**	**45,6%**	**116**	**2,9%**	**2 493**	**63,4%**	**313**	**34,0%**	**(63,1%)**
Executive and Council	700	684	684	97,7%	-	-	-	-	684	100,0%	-	-	-
Finance and administration	2 950	3 249	29	1,0%	1 665	56,4%	116	3,6%	1 809	55,7%	313	34,0%	(63,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 400**	**6 392**	**2 234**	**12,8%**	**3 355**	**19,3%**	**(2 864)**	**(44,8%)**	**2 726**	**42,6%**	**(237)**	**47,7%**	**1 108,2%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	8,7%	-
Sport And Recreation	150	150	-	-	103	68,3%	47	31,4%	150	99,7%	-	35,0%	(100,0%)
Public Safety	750	742	-	-	-	-	342	46,1%	342	46,1%	-	99,9%	(100,0%)
Housing	16 500	5 500	2 234	13,5%	3 253	19,7%	(3 253)	(59,1%)	2 234	40,6%	(237)	48,1%	1 272,4%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 286**	**47 261**	**880**	**2,6%**	**8 380**	**24,4%**	**16 410**	**34,7%**	**25 670**	**54,3%**	**301**	**69,3%**	**5 355,2%**
Planning and Development	5 821	21 201	-	-	590	10,1%	11 166	52,7%	11 756	55,4%	224	86,3%	4 894,1%
Road Transport	28 465	26 060	880	3,1%	7 789	27,4%	5 245	20,1%	13 914	53,4%	77	66,1%	6 689,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 880**	**24 402**	**4 696**	**18,1%**	**7 766**	**30,0%**	**3 824**	**15,7%**	**16 286**	**66,7%**	**8 903**	**65,7%**	**(57,0%)**
Energy sources	24 580	23 263	4 696	19,1%	6 627	27,0%	3 824	16,4%	15 147	65,1%	8 903	62,8%	(57,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 300	1 139	-	-	1 139	87,6%	-	-	1 139	100,0%	-	100,0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**648 913**	**645 329**	**185 188**	**28,5%**	**158 627**	**24,4%**	**122 167**	**18,9%**	**465 982**	**72,2%**	**138 215**	**74,7%**	**(11,6%)**
Property rates	167 074	167 074	42 607	25,5%	36 364	21,8%	33 040	19,8%	112 011	67,0%	30 159	75,5%	9,6%

Service charges	271 272	272 183	78 431	28,9%	58 833	21,7%	48 697	17,9%	185 961	68,3%	53 291	78,3%	(8,6%)
Other revenue	34 402	33 404	8 217	23,9%	9 465	27,5%	5 074	15,2%	22 756	68,1%	5 102	37,0%	(,5%)
Transfers and Subsidies - Operational	104 793	97 081	38 990	37,2%	37 189	35,5%	23 208	23,9%	99 387	102,4%	22 566	86,4%	2,8%
Transfers and Subsidies - Capital	62 510	62 096	15 591	24,9%	12 176	19,5%	10 714	17,3%	38 481	62,0%	25 319	98,4%	(57,7%)
Interest	8 863	13 492	1 352	15,3%	4 601	51,9%	1 434	10,6%	7 387	54,8%	1 779	21,9%	(19,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(496 274)**	**(489 414)**	**(117 160)**	**23,6%**	**(89 420)**	**18,0%**	**(70 551)**	**14,4%**	**(277 130)**	**56,6%**	**(66 660)**	**50,7%**	**5,8%**
Suppliers and employees	(496 174)	(489 314)	(117 160)	23,6%	(89 420)	18,0%	(70 551)	14,4%	(277 130)	56,6%	(66 660)	50,7%	5,8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**152 640**	**155 915**	**68 028**	**44,6%**	**69 207**	**45,3%**	**51 616**	**33,1%**	**188 852**	**121,1%**	**71 556**	**145,0%**	**(27,9%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(81 216)**	**(81 989)**	**(15 427)**	**19,0%**	**(22 589)**	**27,8%**	**(11 884)**	**14,5%**	**(49 901)**	**60,9%**	**(11 387)**	**78,5%**	**4,4%**
Capital assets	(81 216)	(81 989)	(15 427)	19,0%	(22 589)	27,8%	(11 884)	14,5%	(49 901)	60,9%	(11 387)	78,5%	4,4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(81 216)**	**(81 989)**	**(15 427)**	**19,0%**	**(22 589)**	**27,8%**	**(11 884)**	**14,5%**	**(49 901)**	**60,9%**	**(11 387)**	**78,5%**	**4,4%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**71 423**	**73 926**	**52 601**	**73,6%**	**46 618**	**65,3%**	**39 732**	**53,7%**	**138 951**	**188,0%**	**60 169**	**242,7%**	**(34,0%)**
Cash/cash equivalents at the year begin:	112 925	120 938	121 036	107,2%	173 539	153,7%	220 157	182,0%	121 036	100,1%	220 135	156,4%	-
Cash/cash equivalents at the year end:	**184 348**	**194 864**	**173 539**	**94,1%**	**220 157**	**119,4%**	**259 889**	**133,4%**	**259 889**	**133,4%**	**280 304**	**199,0%**	**(7,3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 572	68,8%	2 855	18,6%	336	2,2%	1 608	10,5%	15 371	19,9%	14 597	95,0%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 773	15,6%	2 330	5,4%	996	2,3%	33 410	76,8%	43 509	56,3%	(3 345)	(7,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 753	24,0%	963	13,2%	585	8,0%	3 999	54,8%	7 300	9,4%	(8 701)	(119,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	279	2,7%	273	2,6%	256	2,4%	9 710	92,3%	10 518	13,6%	(213)	(2,0%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	89	15,9%	56	9,9%	37	6,5%	380	67,6%	563	,7%	(1 127)	(200,3%)	-	-
Total By Income Source	**19 466**	**25,2%**	**6 477**	**8,4%**	**2 209**	**2,9%**	**49 108**	**63,6%**	**77 260**	**100,0%**	**1 211**	**1,6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 716	8,5%	1 716	5,4%	433	1,4%	27 189	84,8%	32 054	41,5%	1 100	3,4%	-	-
Commercial	12 174	47,6%	2 480	9,7%	497	1,9%	10 435	40,8%	25 586	33,1%	11 699	45,7%	-	-
Households	4 576	23,3%	2 281	11,6%	1 279	6,5%	11 484	58,5%	19 621	25,4%	(11 588)	(59,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 466**	**25,2%**	**6 477**	**8,4%**	**2 209**	**2,9%**	**49 108**	**63,6%**	**77 260**	**100,0%**	**1 211**	**1,6%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	368	52,8%	-	-	-	-	329	47,2%	697	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**368**	**52,8%**	**-**	**-**	**-**	**-**	**329**	**47,2%**	**697**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOHANNES PHUMANI PHUNGULA (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**244 547**	**242 012**	**88 726**	**36,3%**	**68 428**	**28,0%**	**58 357**	**24,1%**	**215 511**	**89,0%**	**60 443**	**89,8%**	**(3,5%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 472	3 959	990	28,5%	990	28,5%	986	24,9%	2 966	74,9%	938	64,4%	5,1%
Sale of Goods and Rendering of Services	581	581	182	31,2%	86	14,8%	58	10,0%	325	56,0%	88	95,2%	(34,3%)
Agency services	1 500	1 500	350	23,3%	350	23,4%	394	26,3%	1 095	73,0%	378	80,8%	4,3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 070	2 047	268	25,1%	283	26,4%	292	14,2%	843	41,2%	261	71,9%	11,8%
Interest earned from Current and Non Current Assets	20 880	18 880	4 588	22,0%	4 027	19,3%	3 635	19,3%	12 250	64,9%	4 485	74,5%	(18,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 846	2 346	453	15,9%	459	16,1%	514	21,9%	1 426	60,8%	183	61,3%	181,7%
Licences or permits	3 687	3 687	833	22,6%	818	22,2%	952	25,8%	2 602	70,6%	943	78,6%	1,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	12 763	6 760	6 003	47,0%	(2 525)	(19,8%)	1 135	16,8%	4 613	68,2%	(162)	86,4%	(802,0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 103	2 153	92	4,4%	1 112	52,9%	523	24,3%	1 728	80,3%	150	49,6%	250,0%
Non-Exchange Revenue													
Property rates	33 638	33 806	8 557	25,4%	8 549	25,4%	8 534	25,2%	25 639	75,8%	12 596	73,0%	(32,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 260	1 630	416	33,0%	300	23,8%	271	16,6%	986	60,5%	251	78,0%	7,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	151 377	151 270	62 687	41,4%	50 522	33,4%	37 376	24,7%	150 585	99,5%	37 333	99,4%	,1%
Interest Receivables	9 370	13 393	3 307	35,3%	3 459	36,9%	3 686	27,5%	10 453	78,0%	3 000	94,5%	22,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**309 979**	**311 913**	**54 222**	**17,5%**	**67 064**	**21,6%**	**63 433**	**20,3%**	**184 720**	**59,2%**	**67 944**	**58,6%**	**(6,6%)**
Employee related costs	116 034	124 105	26 624	22,9%	33 857	29,2%	27 663	22,3%	88 144	71,0%	23 929	69,9%	15,6%
Remuneration of councillors	12 338	12 347	2 931	23,8%	3 322	26,9%	3 007	24,4%	9 260	75,0%	3 383	73,6%	(11,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 772	4 201	436	15,7%	750	27,1%	995	23,7%	2 182	51,9%	935	62,7%	6,5%
Debt impairment	23 067	23 067	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	48 000	48 000	7 488	15,6%	6 673	13,9%	6 629	13,8%	20 789	43,3%	7 589	47,8%	(12,7%)
Interest,Dividends and Rent on Land	7	7	2	27,1%	2	27,9%	1	13,6%	5	68,6%	3	83,0%	(66,5%)
Contracted services	53 376	45 055	8 543	16,0%	9 523	17,8%	10 639	23,6%	28 705	63,7%	7 759	66,3%	37,1%
Transfers and subsidies	4 918	6 307	380	7,7%	246	5,0%	2 000	31,7%	2 626	41,6%	1 336	34,8%	49,8%
Irrecoverable debts written off	3 000	3 000	-	-	2 429	81,0%	163	5,4%	2 592	86,4%	14 971	49,9%	(98,9%)
Operational Cost and Other Cost	46 465	45 824	7 819	16,8%	10 262	22,1%	12 312	26,9%	30 393	66,3%	8 020	65,5%	53,5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	24	-	24	-	19	-	27,4%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(65 432)**	**(69 901)**	**34 504**		**1 364**		**(5 077)**		**30 792**		**(7 501)**		
Transfers and subsidies - capital (monetary allocations)	32 576	32 576	8 998	27,6%	9 657	29,6%	8 075	24,8%	26 729	82,1%	5 227	86,1%	54,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(32 856)**	**(37 325)**	**43 502**		**11 021**		**2 998**		**57 521**		**(2 274)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(32 856)**	**(37 325)**	**43 502**		**11 021**		**2 998**		**57 521**		**(2 274)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(32 856)**	**(37 325)**	**43 502**		**11 021**		**2 998**		**57 521**		**(2 274)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(32 856)**	**(37 325)**	**43 502**		**11 021**		**2 998**		**57 521**		**(2 274)**		
			-		-		-		-		-	-	

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**71 203**	**67 271**	**13 361**	**18,8%**	**16 561**	**23,3%**	**12 174**	**18,1%**	**42 097**	**62,6%**	**8 604**	**66,5%**	**41,5%**
National Government	28 327	28 327	8 036	28,4%	8 096	28,6%	7 464	26,4%	23 596	83,3%	4 545	79,7%	64,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 327**	**28 327**	**8 036**	**28,4%**	**8 096**	**28,6%**	**7 464**	**26,4%**	**23 596**	**83,3%**	**4 545**	**79,7%**	**64,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 876	38 944	5 325	12,4%	8 465	19,7%	4 710	12,1%	18 500	47,5%	4 059	56,9%	16,0%
Capital Expenditure Functional	**71 203**	**67 271**	**13 361**	**18,8%**	**16 590**	**23,3%**	**12 174**	**18,1%**	**42 126**	**62,6%**	**8 604**	**66,5%**	**41,5%**
Municipal governance and administration	**4 912**	**4 620**	**2 165**	**44,1%**	**(320)**	**(6,5%)**	**79**	**1,7%**	**1 924**	**41,6%**	**676**	**29,4%**	**(88,3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	65	74,2%	(100,0%)
Finance and administration	4 912	4 620	2 165	44,1%	(320)	(6,5%)	79	1,7%	1 924	41,6%	611	28,4%	(87,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**22 285**	**24 909**	**3 511**	**15,8%**	**6 649**	**29,8%**	**4 873**	**19,6%**	**15 033**	**60,4%**	**2 245**	**95,1%**	**117,1%**
Community and Social Services	4 522	9 639	1 318	29,1%	1 917	42,4%	2 800	29,0%	6 035	62,6%	1 796	91,8%	55,9%
Sport And Recreation	8 852	7 967	2 193	24,8%	1 157	13,1%	2 048	25,7%	5 398	67,8%	337	99,0%	507,5%
Public Safety	8 910	7 303	-	-	3 575	40,1%	25	,3%	3 600	49,3%	112	63,6%	(77,5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 310**	**35 925**	**7 686**	**17,7%**	**10 261**	**23,7%**	**7 004**	**19,5%**	**24 951**	**69,5%**	**3 719**	**48,9%**	**88,3%**
Planning and Development	16 359	9 660	1 649	10,1%	2 686	16,4%	1 449	15,0%	5 784	59,9%	797	39,2%	81,7%
Road Transport	26 951	26 265	6 036	22,4%	7 575	28,1%	5 555	21,2%	19 166	73,0%	2 922	52,6%	90,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**697**	**1 817**	**-**	**-**	**-**	**-**	**218**	**12,0%**	**218**	**12,0%**	**1 965**	**90,9%**	**(88,9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	1 965	93,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	697	1 817	-	-	-	-	218	12,0%	218	12,0%	-	4,3%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**272 235**	**268 762**	**151 567**	**55,7%**	**103 283**	**37,9%**	**78 152**	**29,1%**	**333 002**	**123,9%**	**65 491**	**201,5%**	**19,3%**
Property rates	16 819	17 476	8 331	49,5%	13 875	82,5%	7 485	42,8%	29 691	169,9%	8 658	104,4%	(13,5%)

Service charges	1 704	1 985	95	5,6%	101	5,9%	43	2,1%	239	12,0%	30	6 139,5%	40,9%
Other revenue	48 519	46 215	16 439	33,9%	9 156	18,9%	10 498	22,7%	36 092	78,1%	6 372	86,1%	64,7%
Transfers and Subsidies - Operational	151 737	151 630	81 315	53,6%	57 827	38,1%	42 808	28,2%	181 950	120,0%	40 459	143,2%	5,8%
Transfers and Subsidies - Capital	32 576	32 576	32 000	98,2%	10 576	32,5%	4 000	12,3%	46 576	143,0%	-	106,6%	(100,0%)
Interest	20 880	18 880	13 387	64,1%	11 749	56,3%	13 319	70,5%	38 454	203,7%	9 972	198,8%	33,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(249 023)**	**(250 902)**	**(8 949)**	**3,6%**	**(77 445)**	**31,1%**	**(68 253)**	**27,2%**	**(154 647)**	**61,6%**	**(51 625)**	**85,4%**	**32,2%**
Suppliers and employees	(244 127)	(244 588)	(8 949)	3,7%	(77 445)	31,7%	(68 253)	27,9%	(154 647)	63,2%	(51 625)	86,3%	32,2%
Finance charges	(7)	(7)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 888)	(6 307)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**23 212**	**17 859**	**142 618**	**614,4%**	**25 838**	**111,3%**	**9 899**	**55,4%**	**178 355**	**998,7%**	**13 867**	**672,2%**	**(28,6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(81 834)**	**(77 362)**	**(13 747)**	**16,8%**	**(14 582)**	**17,8%**	**(10 736)**	**13,9%**	**(39 065)**	**50,5%**	**(6 260)**	**65,6%**	**71,5%**
Capital assets	(81 834)	(77 362)	(13 747)	16,8%	(14 582)	17,8%	(10 736)	13,9%	(39 065)	50,5%	(6 260)	65,6%	71,5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(81 834)**	**(77 362)**	**(13 747)**	**16,8%**	**(14 582)**	**17,8%**	**(10 736)**	**13,9%**	**(39 065)**	**50,5%**	**(6 260)**	**65,6%**	**71,5%**
Cash Flow from Financing Activities													
Receipts	**(30)**	**-**	**10**	**(34,4%)**	**(3)**	**11,5%**	**12**	**-**	**19**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(30)	-	10	(34,4%)	(3)	11,5%	12	-	19	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(30)**	**-**	**10**	**(34,4%)**	**(3)**	**11,5%**	**12**	**-**	**19**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(58 652)**	**(59 502)**	**128 881**	**(219,7%)**	**11 252**	**(19,2%)**	**(825)**	**1,4%**	**139 309**	**(234,1%)**	**7 607**	**(1 494,6%)**	**(110,8%)**
Cash/cash equivalents at the year begin:	180 727	190 586	-	-	128 881	71,3%	330 720	173,5%	-	-	519 078	100,0%	(36,3%)
Cash/cash equivalents at the year end:	**122 075**	**131 084**	**128 881**	**105,6%**	**330 720**	**270,9%**	**329 895**	**251,7%**	**329 895**	**251,7%**	**526 857**	**291,5%**	**(37,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 524	2,3%	4 228	3,8%	1 981	1,8%	102 647	92,2%	111 380	72,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	326	3,0%	451	4,2%	214	2,0%	9 798	90,8%	10 788	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	129	32,3%	193	48,4%	(7)	(1,6%)	83	20,9%	399	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 462	4,8%	2 600	8,5%	1 259	4,1%	25 355	82,7%	30 676	20,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4 440**	**2,9%**	**7 472**	**4,9%**	**3 448**	**2,2%**	**137 883**	**90,0%**	**153 243**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 497	3,8%	2 886	7,3%	1 340	3,4%	33 688	85,5%	39 412	25,7%	-	-	-	-
Commercial	518	2,4%	744	3,5%	350	1,7%	19 579	92,4%	21 192	13,8%	-	-	-	-
Households	869	1,6%	1 648	3,0%	820	1,5%	51 492	93,9%	54 829	35,8%	-	-	-	-
Other	1 556	4,1%	2 193	5,8%	937	2,5%	33 124	87,6%	37 810	24,7%	-	-	-	-
Total By Customer Group	**4 440**	**2,9%**	**7 472**	**4,9%**	**3 448**	**2,2%**	**137 883**	**90,0%**	**153 243**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 555	100,0%	-	-	-	-	-	-	1 555	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 555**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 555**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**308 739**	**311 192**	**122 201**	**39,6%**	**98 902**	**32,0%**	**75 946**	**24,4%**	**297 050**	**95,5%**	**73 633**	**96,5%**	**3,1%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 033	3 430	895	29,5%	821	27,1%	852	24,8%	2 568	74,9%	800	73,4%	6,4%
Sale of Goods and Rendering of Services	274	432	133	48,5%	68	24,7%	164	38,0%	365	84,5%	88	88,4%	86,9%
Agency services	1 348	1 670	312	23,1%	363	27,0%	656	39,3%	1 331	79,7%	423	74,4%	55,3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	611	691	134	21,9%	141	23,1%	136	19,6%	411	59,5%	140	58,3%	(3,1%)
Interest earned from Current and Non Current Assets	16 032	15 482	3 981	24,8%	3 281	20,5%	3 555	23,0%	10 817	69,9%	3 861	75,9%	(7,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	449	471	118	26,2%	118	26,2%	119	25,2%	354	75,2%	84	59,6%	41,0%
Rental from Fixed Assets	756	1 480	334	44,1%	459	60,6%	408	27,6%	1 200	81,1%	318	73,0%	28,3%
Licences or permits	89	105	22	25,1%	6	6,4%	176	168,6%	204	195,4%	59	86,4%	197,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	325	341	49	15,1%	88	27,2%	96	28,1%	233	68,3%	143	99,8%	(33,0%)
Non-Exchange Revenue													
Property rates	19 539	18 519	6 655	34,1%	3 682	18,8%	3 680	19,9%	14 017	75,7%	1 781	92,1%	106,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	652	592	150	23,0%	130	19,9%	90	15,2%	369	62,5%	137	65,5%	(34,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 630	267 965	109 413	41,2%	89 740	33,8%	66 014	24,6%	265 166	99,0%	65 798	98,9%	,3%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	14	7	-	7	-	1	3,5%	14	100,0%	-	71,2%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**351 922**	**371 617**	**81 701**	**23,2%**	**86 991**	**24,7%**	**80 177**	**21,6%**	**248 869**	**67,0%**	**78 482**	**69,4%**	**2,2%**
Employee related costs	149 333	154 408	36 979	24,8%	39 140	26,2%	39 189	25,4%	115 308	74,7%	35 189	73,8%	11,4%
Remuneration of councillors	20 311	21 011	4 675	23,0%	5 377	26,5%	5 320	25,3%	15 372	73,2%	4 675	73,5%	13,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 526	6 366	232	4,2%	2 029	36,7%	827	13,0%	3 088	48,5%	992	33,7%	(16,7%)
Debt impairment	3 080	3 080	-	-	-	-	-	-	-	-	854	39,1%	(100,0%)
Depreciation, Amortisation and Impairment	59 175	59 175	12 778	21,6%	12 277	20,7%	11 749	19,9%	36 804	62,2%	13 142	67,8%	(10,6%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 513	56 020	10 715	20,8%	11 052	21,5%	9 349	16,7%	31 116	55,5%	9 680	62,2%	(3,4%)
Transfers and subsidies	1 100	1 287	-	-	-	-	475	36,9%	475	36,9%	-	-	(100,0%)
Irrecoverable debts written off	587	1 027	-	-	-	-	1 055	102,7%	1 055	102,7%	445	23,8%	137,3%
Operational Cost and Other Cost	61 297	69 243	16 323	26,6%	17 116	27,9%	12 214	17,6%	45 652	65,9%	13 506	71,7%	(9,6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(43 183)**	**(60 425)**	**40 500**		**11 912**		**(4 231)**		**48 181**		**(4 849)**		
Transfers and subsidies - capital (monetary allocations)	73 278	73 278	23 452	32,0%	26 200	35,8%	7 801	10,6%	57 453	78,4%	24 691	72,5%	(68,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 095**	**12 853**	**63 952**		**38 112**		**3 570**		**105 634**		**19 842**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 095**	**12 853**	**63 952**		**38 112**		**3 570**		**105 634**		**19 842**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 095**	**12 853**	**63 952**		**38 112**		**3 570**		**105 634**		**19 842**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 095**	**12 853**	**63 952**		**38 112**		**3 570**		**105 634**		**19 842**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**99 915**	**97 408**	**24 439**	**24,5%**	**22 265**	**22,3%**	**15 692**	**16,1%**	**62 396**	**64,1%**	**29 869**	**64,4%**	**(47,5%)**
National Government	46 329	46 329	20 482	44,2%	16 907	36,5%	8 286	17,9%	45 675	98,6%	18 069	74,3%	(54,1%)
Provincial Government	17 391	17 391	2 534	14,6%	4 022	23,1%	1 698	9,8%	8 254	47,5%	4 997	81,8%	(66,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 720**	**63 720**	**23 016**	**36,1%**	**20 929**	**32,8%**	**9 984**	**15,7%**	**53 929**	**84,6%**	**23 066**	**76,0%**	**(56,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 195	33 688	1 423	3,9%	1 336	3,7%	5 708	16,9%	8 467	25,1%	6 802	43,0%	(16,1%)
Capital Expenditure Functional	**99 915**	**97 408**	**24 439**	**24,5%**	**22 265**	**22,3%**	**15 692**	**16,1%**	**62 396**	**64,1%**	**29 869**	**64,4%**	**(47,5%)**
Municipal governance and administration	**3 781**	**3 793**	**479**	**12,7%**	**610**	**16,1%**	**705**	**18,6%**	**1 795**	**47,3%**	**675**	**33,3%**	**4,5%**
Executive and Council	1 326	474	-	-	(14)	(1,0%)	54	11,3%	40	8,4%	(101)	62,9%	(153,1%)
Finance and administration	2 455	3 319	479	19,5%	624	25,4%	652	19,6%	1 755	52,9%	776	27,7%	(16,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**29 536**	**20 150**	**3 478**	**11,8%**	**4 186**	**14,2%**	**1 981**	**9,8%**	**9 646**	**47,9%**	**7 448**	**77,1%**	**(73,4%)**
Community and Social Services	3 449	2 758	944	27,4%	165	4,8%	283	10,3%	1 392	50,5%	55	16,7%	410,9%
Sport And Recreation	26 087	17 391	2 534	9,7%	4 022	15,4%	1 698	9,8%	8 254	47,5%	7 393	82,1%	(77,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**64 555**	**66 965**	**20 482**	**31,7%**	**16 628**	**25,8%**	**12 699**	**19,0%**	**49 810**	**74,4%**	**16 357**	**68,8%**	**(22,4%)**
Planning and Development	1 783	913	-	-	-	-	-	-	-	-	-	31,7%	-
Road Transport	62 772	66 052	20 482	32,6%	16 628	26,5%	12 699	19,2%	49 810	75,4%	16 357	69,4%	(22,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 043**	**6 500**	**-**	**-**	**839**	**41,1%**	**306**	**4,7%**	**1 146**	**17,6%**	**5 389**	**43,1%**	**(94,3%)**
Energy sources	1 391	3 865	-	-	74	5,3%	-	-	74	1,9%	-	12,4%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	652	2 635	-	-	766	117,4%	306	11,6%	1 072	40,7%	5 389	81,4%	(94,3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**394 123**	**396 181**	**151 903**	**38,5%**	**133 981**	**34,0%**	**109 801**	**27,7%**	**395 685**	**99,9%**	**86 307**	**92,4%**	**27,2%**
Property rates	13 677	12 963	3 228	23,6%	3 978	29,1%	2 671	20,6%	9 878	76,2%	2 259	51,5%	18,2%

Service charges	2 114	2 392	695	32,9%	702	33,2%	820	34,3%	2 217	92,7%	668	78,0%	22,7%
Other revenue	23 392	25 090	7 641	32,7%	5 809	24,8%	10 600	42,2%	24 050	95,9%	6 133	77,7%	72,8%
Transfers and Subsidies - Operational	265 630	266 976	110 361	41,5%	88 652	33,4%	65 499	24,5%	264 512	99,1%	66 681	99,4%	(1,8%)
Transfers and Subsidies - Capital	73 278	73 278	25 823	35,2%	31 333	42,8%	26 516	36,2%	83 672	114,2%	6 667	84,1%	297,7%
Interest	16 032	15 482	4 156	25,9%	3 506	21,9%	3 695	23,9%	11 357	73,4%	3 898	75,7%	(5,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(288 688)**	**(307 957)**	**(26 166)**	**9,1%**	**(29 177)**	**10,1%**	**(21 381)**	**6,9%**	**(76 724)**	**24,9%**	**(19 821)**	**26,1%**	**7,9%**
Suppliers and employees	(288 688)	(307 957)	(26 166)	9,1%	(29 177)	10,1%	(21 381)	6,9%	(76 724)	24,9%	(19 821)	26,1%	7,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**105 435**	**88 224**	**125 737**	**119,3%**	**104 803**	**99,4%**	**88 420**	**100,2%**	**318 961**	**361,5%**	**66 486**	**276,1%**	**33,0%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**7**	**-**	**7**	**-**	**(25 150)**	**-**	**(25 137)**	**-**	**(876)**	**-**	**2 770,2%**
Proceeds on disposal of PPE	-	-	7	-	7	-	1	-	14	-	-	-	(100,0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(25 151)	-	(25 151)	-	(876)	-	2 770,3%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(99 915)**	**(97 408)**	**(25 185)**	**25,2%**	**(23 165)**	**23,2%**	**(15 788)**	**16,2%**	**(64 137)**	**65,8%**	**(34 241)**	**71,3%**	**(53,9%)**
Capital assets	(99 915)	(97 408)	(25 185)	25,2%	(23 165)	23,2%	(15 788)	16,2%	(64 137)	65,8%	(34 241)	71,3%	(53,9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(99 915)**	**(97 408)**	**(25 178)**	**25,2%**	**(23 158)**	**23,2%**	**(40 938)**	**42,0%**	**(89 274)**	**91,6%**	**(35 117)**	**74,7%**	**16,6%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**5 520**	**(9 184)**	**100 559**	**1 821,8%**	**81 646**	**1 479,1%**	**47 482**	**(517,0%)**	**229 687**	**(2 500,9%)**	**31 369**	**(2 470,1%)**	**51,4%**
Cash/cash equivalents at the year begin:	106 130	106 130	171 469	161,6%	272 028	256,3%	353 673	333,2%	171 469	161,6%	282 363	57,0%	25,3%
Cash/cash equivalents at the year end:	**111 650**	**96 946**	**272 028**	**243,6%**	**353 673**	**316,8%**	**401 156**	**413,8%**	**401 156**	**413,8%**	**313 732**	**180,2%**	**27,9%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 206	10,3%	833	7,1%	790	6,7%	8 875	75,8%	11 704	60,1%	(480)	(4,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	293	4,9%	192	3,2%	175	2,9%	5 351	89,0%	6 011	30,8%	(550)	(9,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	45	2,6%	44	2,5%	43	2,4%	1 636	92,5%	1 768	9,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	5	100,0%	-	-	5	-	(83)	(1 605,7%)	-	-
Total By Income Source	**1 544**	**7,9%**	**1 069**	**5,5%**	**1 013**	**5,2%**	**15 861**	**81,4%**	**19 488**	**100,0%**	**(1 114)**	**(5,7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	538	10,2%	534	10,1%	523	9,9%	3 699	69,9%	5 294	27,2%	-	-	-	-
Commercial	601	26,8%	166	7,4%	143	6,4%	1 327	59,3%	2 238	11,5%	(153)	(6,8%)	-	-
Households	405	3,4%	369	3,1%	347	2,9%	10 835	90,6%	11 957	61,4%	(961)	(8,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 544**	**7,9%**	**1 069**	**5,5%**	**1 013**	**5,2%**	**15 861**	**81,4%**	**19 488**	**100,0%**	**(1 114)**	**(5,7%)**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**262 517**	**262 058**	**91 147**	**34,7%**	**22 793**	**8,7%**	**122 040**	**46,6%**	**235 979**	**90,0%**	**63 211**	**90,5%**	**93,1%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 861	5 422	1 228	25,3%	1 222	25,1%	1 246	23,0%	3 696	68,2%	1 115	72,7%	11,7%
Sale of Goods and Rendering of Services	647	737	112	17,3%	117	18,1%	133	18,0%	361	49,1%	100	57,7%	32,0%
Agency services	751	751	65	8,6%	131	17,4%	219	29,2%	415	55,2%	113	52,5%	94,3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	16 732	13 732	2 374	14,2%	2 916	17,4%	2 351	17,1%	7 642	55,6%	3 219	64,5%	(26,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 153	2 153	361	16,8%	339	15,7%	349	16,2%	1 049	48,7%	512	96,1%	(31,8%)
Licences or permits	445	595	144	32,4%	102	23,0%	207	34,7%	453	76,2%	181	136,4%	14,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	24,9%	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	825	825	24	2,9%	36	4,3%	461	55,8%	521	63,1%	5	2,5%	8 973,6%
Non-Exchange Revenue													
Property rates	46 096	46 096	11 607	25,2%	11 765	25,5%	11 439	24,8%	34 811	75,5%	10 842	74,2%	5,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 602	2 702	1 001	38,5%	295	11,3%	287	10,6%	1 583	58,6%	222	83,6%	29,5%
Licences or permits	20	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	179 187	179 712	72 686	40,6%	4 241	2,4%	101 173	56,3%	178 100	99,1%	44 816	99,0%	125,8%
Interest Receivables	8 198	8 198	1 544	18,8%	1 629	19,9%	3 039	37,1%	6 212	75,8%	2 086	114,9%	45,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	1 136	-	-	-	-	1 136	100,0%	1 136	100,0%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**297 684**	**297 826**	**60 206**	**20,2%**	**73 187**	**24,6%**	**67 905**	**22,8%**	**201 298**	**67,6%**	**61 342**	**66,7%**	**10,7%**
Employee related costs	104 388	103 692	21 708	20,8%	25 765	24,7%	27 663	26,7%	75 136	72,5%	20 556	66,4%	34,6%
Remuneration of councillors	14 499	14 499	3 070	21,2%	3 761	25,9%	3 524	24,3%	10 355	71,4%	3 059	66,5%	15,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 627	6 738	900	13,6%	962	14,5%	485	7,2%	2 347	34,8%	1 207	48,5%	(59,8%)
Debt impairment	4 746	3 746	(1 136)	(23,9%)	-	-	1 136	30,3%	-	-	-	-	(100,0%)
Depreciation, Amortisation and Impairment	54 038	55 038	13 576	25,1%	13 529	25,0%	13 164	23,9%	40 269	73,2%	14 222	81,0%	(7,4%)
Interest,Dividends and Rent on Land	1 240	486	839	67,7%	260	20,9%	(970)	(199,4%)	129	26,5%	199	75,4%	(587,9%)
Contracted services	59 858	60 008	11 866	19,8%	15 277	25,5%	11 708	19,5%	38 851	64,7%	10 887	61,0%	7,5%
Transfers and subsidies	2 075	2 075	231	11,1%	255	12,3%	1 189	57,3%	1 675	80,7%	923	74,3%	28,8%
Irrecoverable debts written off	3 900	1 200	358	9,2%	175	4,5%	67	5,6%	600	50,0%	176	14,5%	(62,1%)
Operational Cost and Other Cost	46 314	50 344	8 793	19,0%	13 203	28,5%	9 939	19,7%	31 936	63,4%	10 113	66,2%	(1,7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(35 168)**	**(35 768)**	**30 941**		**(50 394)**		**54 134**		**34 681**		**1 868**		
Transfers and subsidies - capital (monetary allocations)	38 868	39 401	4 812	12,4%	11 145	28,7%	7 576	19,2%	23 533	59,7%	8 248	80,3%	(8,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 700**	**3 633**	**35 752**		**(39 249)**		**61 711**		**58 214**		**10 117**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 700**	**3 633**	**35 752**		**(39 249)**		**61 711**		**58 214**		**10 117**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 700**	**3 633**	**35 752**		**(39 249)**		**61 711**		**58 214**		**10 117**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 700**	**3 633**	**35 752**		**(39 249)**		**61 711**		**58 214**		**10 117**		
			-		-		-		-		-		-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**62 833**	**64 192**	**5 654**	**9,0%**	**17 207**	**27,4%**	**9 541**	**14,9%**	**32 401**	**50,5%**	**21 392**	**60,9%**	**(55,4%)**
National Government	33 798	33 798	4 113	12,2%	10 420	30,8%	5 832	17,3%	20 365	60,3%	6 983	73,6%	(16,5%)
Provincial Government	-	133	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 798**	**33 931**	**4 113**	**12,2%**	**10 420**	**30,8%**	**5 832**	**17,2%**	**20 365**	**60,0%**	**6 983**	**71,3%**	**(16,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 034	30 261	1 540	5,3%	6 787	23,4%	3 709	12,3%	12 036	39,8%	14 409	54,7%	(74,3%)
Capital Expenditure Functional	**62 833**	**64 592**	**5 654**	**9,0%**	**17 207**	**27,4%**	**9 941**	**15,4%**	**32 801**	**50,8%**	**21 392**	**60,6%**	**(53,5%)**
Municipal governance and administration	**4 734**	**5 768**	**1 291**	**27,3%**	**321**	**6,8%**	**2 127**	**36,9%**	**3 738**	**64,8%**	**176**	**38,5%**	**1 105,4%**
Executive and Council	231	322	-	-	149	64,6%	-	-	149	46,4%	23	24,1%	(100,0%)
Finance and administration	4 503	5 446	1 291	28,7%	172	3,8%	2 127	39,1%	3 589	65,9%	153	39,2%	1 286,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 495**	**9 024**	**250**	**2,4%**	**319**	**3,0%**	**1 182**	**13,1%**	**1 750**	**19,4%**	**3 671**	**36,5%**	**(67,8%)**
Community and Social Services	4 717	3 396	250	5,3%	44	,9%	364	10,7%	657	19,4%	2 204	31,5%	(83,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 778	5 628	-	-	275	4,8%	818	14,5%	1 093	19,4%	1 467	42,1%	(44,2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**42 403**	**43 772**	**4 113**	**9,7%**	**14 496**	**34,2%**	**5 943**	**13,6%**	**24 552**	**56,1%**	**17 352**	**69,1%**	**(65,8%)**
Planning and Development	34 363	34 787	4 113	12,0%	12 010	35,0%	5 742	16,5%	21 866	62,9%	9 783	66,5%	(41,3%)
Road Transport	8 040	8 985	-	-	2 485	30,9%	201	2,2%	2 686	29,9%	7 569	76,0%	(97,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**900**	**1 561**	**-**	**-**	**-**	**-**	**574**	**36,8%**	**574**	**36,8%**	**192**	**28,5%**	**198,9%**
Energy sources	-	133	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	800	644	-	-	-	-	-	-	-	-	192	100,0%	(100,0%)
Waste Management	100	784	-	-	-	-	574	73,2%	574	73,2%	-	10,7%	(100,0%)
Other	**4 300**	**4 467**	**-**	**-**	**2 071**	**48,2%**	**115**	**2,6%**	**2 187**	**49,0%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**305 119**	**306 261**	**200 458**	**65,7%**	**147 525**	**48,3%**	**71 204**	**23,2%**	**419 188**	**136,9%**	**173 931**	**172,5%**	**(59,1%)**
Property rates	35 494	37 798	108 190	304,8%	136 612	384,9%	25 765	68,2%	270 567	715,8%	67 155	752,5%	(61,6%)

Service charges	4 304	4 752	691	16,1%	745	17,3%	807	17,0%	2 243	47,2%	798	45,9%	1,2%
Other revenue	30 535	31 399	421	1,4%	169	,6%	961	3,1%	1 550	4,9%	654	4,1%	46,9%
Transfers and Subsidies - Operational	179 187	179 712	73 156	40,8%	-	-	43 671	24,3%	116 827	65,0%	100 977	134,8%	(56,8%)
Transfers and Subsidies - Capital	38 868	38 868	18 000	46,3%	10 000	25,7%	-	-	28 000	72,0%	4 348	58,1%	(100,0%)
Interest	16 732	13 732	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(248 700)**	**(249 606)**	**(19 755)**	**7,9%**	**(21 057)**	**8,5%**	**(18 279)**	**7,3%**	**(59 091)**	**23,7%**	**(15 616)**	**23,0%**	**17,1%**
Suppliers and employees	(245 385)	(244 705)	(19 755)	8,1%	(21 057)	8,6%	(18 279)	7,5%	(59 091)	24,1%	(15 616)	23,1%	17,1%
Finance charges	(1 240)	(2 826)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 075)	(2 075)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 420**	**56 655**	**180 703**	**320,3%**	**126 468**	**224,2%**	**52 925**	**93,4%**	**360 097**	**635,6%**	**158 315**	**944,9%**	**(66,6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**1 136**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	1 136	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(72 258)**	**(74 280)**	**(7 022)**	**9,7%**	**(20 763)**	**28,7%**	**(9 571)**	**12,9%**	**(37 356)**	**50,3%**	**(22 893)**	**57,6%**	**(58,2%)**
Capital assets	(72 258)	(74 280)	(7 022)	9,7%	(20 763)	28,7%	(9 571)	12,9%	(37 356)	50,3%	(22 893)	57,6%	(58,2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(72 258)**	**(73 145)**	**(7 022)**	**9,7%**	**(20 763)**	**28,7%**	**(9 571)**	**13,1%**	**(37 356)**	**51,1%**	**(22 893)**	**57,6%**	**(58,2%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(15 838)**	**(16 489)**	**173 681**	**(1 096,6%)**	**105 705**	**(667,4%)**	**43 355**	**(262,9%)**	**322 741**	**(1 957,3%)**	**135 422**	**(761,0%)**	**(68,0%)**
Cash/cash equivalents at the year begin:	85 877	133 328	135 968	158,3%	307 015	357,5%	412 715	309,5%	135 968	102,0%	411 600	-	,3%
Cash/cash equivalents at the year end:	**70 039**	**116 839**	**307 015**	**438,3%**	**412 720**	**589,3%**	**456 069**	**390,3%**	**456 069**	**390,3%**	**547 026**	**637,0%**	**(16,6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 982	3,5%	2 501	2,9%	4 336	5,0%	76 077	88,6%	85 897	61,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	441	3,2%	564	4,1%	241	1,8%	12 450	90,9%	13 695	9,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	22	100,0%	22	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	6	-	62	,2%	39 714	99,8%	39 783	28,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 402)	(1 105,0%)	195	63,2%	71	23,1%	3 445	1 118,7%	308	,2%	-	-	-	-
Total By Income Source	**21**	**-**	**3 265**	**2,3%**	**4 710**	**3,4%**	**131 708**	**94,3%**	**139 704**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	477	,8%	1 236	2,0%	1 996	3,3%	56 962	93,9%	60 671	43,4%	-	-	-	-
Commercial	(135)	(1,1%)	439	3,7%	720	6,1%	10 825	91,4%	11 849	8,5%	-	-	-	-
Households	(150)	(,3%)	1 344	2,6%	1 592	3,1%	48 039	94,5%	50 825	36,4%	-	-	-	-
Other	(171)	(1,0%)	246	1,5%	401	2,5%	15 883	97,1%	16 359	11,7%	-	-	-	-
Total By Customer Group	**21**	**-**	**3 265**	**2,3%**	**4 710**	**3,4%**	**131 708**	**94,3%**	**139 704**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	7 396	100,0%	-	-	-	-	-	-	7 396	84,4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 358	99,5%	7	,5%	-	-	-	-	1 365	15,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 753**	**99,9%**	**7**	**,1%**	**-**	**-**	**-**	**-**	**8 761**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**723 815**	**723 562**	**259 702**	**35,9%**	**217 816**	**30,1%**	**163 425**	**22,6%**	**640 943**	**88,6%**	**163 212**	**91,5%**	**,1%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	68 071	73 110	18 761	27,6%	17 859	26,2%	16 812	23,0%	53 432	73,1%	14 036	71,3%	19,8%
Service charges - Waste Water Management	13 518	13 529	3 423	25,3%	3 233	23,9%	3 164	23,4%	9 821	72,6%	3 057	73,4%	3,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	791	146	47	5,9%	26	3,3%	89	60,4%	162	110,4%	66	17,5%	34,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 055	12 757	3 249	20,2%	3 130	19,5%	3 112	24,4%	9 490	74,4%	3 552	73,5%	(12,4%)
Interest earned from Current and Non Current Assets	26 043	26 043	6 194	23,8%	5 846	22,4%	6 130	23,5%	18 170	69,8%	7 166	71,9%	(14,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	706	647	77	10,9%	42	5,9%	571	88,2%	689	106,5%	266	86,2%	114,3%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 643	340	176	10,7%	(6)	(,3%)	(0)	(,1%)	170	49,9%	-	50,0%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	596 989	596 989	227 302	38,1%	187 687	31,4%	133 548	22,4%	548 536	91,9%	135 069	96,3%	(1,1%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	474	-	-	-	-	-	474	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**819 174**	**890 421**	**141 377**	**17,3%**	**184 936**	**22,6%**	**236 030**	**26,5%**	**562 343**	**63,2%**	**192 838**	**64,7%**	**22,4%**
Employee related costs	291 721	310 807	67 667	23,2%	66 713	22,9%	69 952	22,5%	204 332	65,7%	63 683	69,2%	9,8%
Remuneration of councillors	8 059	8 101	1 888	23,4%	2 090	25,9%	1 895	23,4%	5 873	72,5%	1 908	74,9%	(,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	39 635	46 030	7 061	17,8%	17 064	43,1%	12 407	27,0%	36 532	79,4%	8 234	58,5%	50,7%
Debt impairment	31 530	31 530	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	107 788	107 788	-	-	-	-	89 508	83,0%	89 508	83,0%	67 891	66,3%	31,8%
Interest,Dividends and Rent on Land	54	54	-	-	-	-	-	-	-	-	-	-	-
Contracted services	173 856	204 025	32 899	18,9%	58 222	33,5%	34 643	17,0%	125 764	61,6%	34 283	66,5%	1,0%
Transfers and subsidies	23 360	23 360	7 000	30,0%	7 000	30,0%	-	-	14 000	59,9%	-	-	-
Irrecoverable debts written off	42 327	42 340	5 693	13,4%	2 450	5,8%	2 234	5,3%	10 377	24,5%	246	20,7%	808,6%
Operational Cost and Other Cost	100 844	116 385	19 169	19,0%	31 398	31,1%	24 323	20,9%	74 890	64,3%	16 593	71,2%	46,6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	1 067	-	1 067	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(95 360)**	**(166 858)**	**118 325**		**32 880**		**(72 605)**		**78 600**		**(29 626)**		
Transfers and subsidies - capital (monetary allocations)	293 458	293 458	53 982	18,4%	102 154	34,8%	46 566	15,9%	202 702	69,1%	34 188	40,8%	36,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**198 099**	**126 600**	**172 307**		**135 034**		**(26 040)**		**281 301**		**4 562**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**198 099**	**126 600**	**172 307**		**135 034**		**(26 040)**		**281 301**		**4 562**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**198 099**	**126 600**	**172 307**		**135 034**		**(26 040)**		**281 301**		**4 562**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	7 000	100,0%	(100,0%)
Surplus/(Deficit) for the year	**198 099**	**126 600**	**172 307**		**135 034**		**(26 040)**		**281 301**		**11 562**		
			-		-		-		-		-		-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**297 243**	**330 034**	**55 086**	**18,5%**	**98 264**	**33,1%**	**47 190**	**14,3%**	**200 540**	**60,8%**	**47 242**	**51,4%**	**(,1%)**
National Government	255 181	255 181	47 421	18,6%	88 389	34,6%	40 814	16,0%	176 624	69,2%	44 387	63,5%	(8,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	150	150	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**255 331**	**255 331**	**47 421**	**18,6%**	**88 389**	**34,6%**	**40 814**	**16,0%**	**176 624**	**69,2%**	**44 387**	**58,7%**	**(8,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 912	74 703	7 665	18,3%	9 875	23,6%	6 375	8,5%	23 915	32,0%	2 854	24,3%	123,4%
Capital Expenditure Functional	**302 060**	**331 597**	**55 086**	**18,2%**	**98 869**	**32,7%**	**46 584**	**14,0%**	**200 540**	**60,5%**	**47 242**	**51,4%**	**(1,4%)**
Municipal governance and administration	**17 434**	**19 057**	**1 905**	**10,9%**	**2 549**	**14,6%**	**1 543**	**8,1%**	**5 997**	**31,5%**	**1 213**	**42,1%**	**27,2%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 071	18 557	1 905	11,9%	2 549	15,9%	1 543	8,3%	5 997	32,3%	1 213	42,1%	27,2%
Internal audit	1 364	500	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 891**	**102 939**	**26 753**	**27,9%**	**32 895**	**34,3%**	**14 516**	**14,1%**	**74 164**	**72,0%**	**23 541**	**48,3%**	**(38,3%)**
Planning and Development	95 891	102 939	26 753	27,9%	32 895	34,3%	14 516	14,1%	74 164	72,0%	23 541	48,3%	(38,3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**188 734**	**209 601**	**26 428**	**14,0%**	**63 426**	**33,6%**	**30 525**	**14,6%**	**120 379**	**57,4%**	**22 488**	**53,8%**	**35,7%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	188 473	206 410	25 142	13,3%	61 955	32,9%	28 899	14,0%	115 996	56,2%	19 589	50,8%	47,5%
Waste Water Management	261	3 191	1 285	492,7%	1 471	563,9%	1 627	51,0%	4 383	137,3%	2 899	77,8%	(43,9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 Budget Adjusted Budget	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Second Quarter Actual Expenditure	2025/26 Second Quarter 2nd Q as % of Main appropriation	2025/26 Third Quarter Actual Expenditure	2025/26 Third Quarter 3rd Q as % of adjusted budget	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 127 114**	**1 129 975**	**1 018 611**	**90,4%**	**992 359**	**88,0%**	**411 136**	**36,4%**	**2 422 107**	**214,4%**	**575 164**	**191,4%**	**(28,5%)**
Property rates	-	-	-	-	-	-	11	-	11	-	-	-	(100,0%)

Service charges	71 563	79 657	23 956	33,5%	20 379	28,5%	18 715	23,5%	63 050	79,2%	13 535	72,8%	38,3%
Other revenue	162 058	156 829	606 390	374,2%	695 864	429,4%	171 175	109,1%	1 473 429	939,5%	364 741	1 575,5%	(53,1%)
Transfers and Subsidies - Operational	573 989	573 989	221 071	38,5%	175 271	30,5%	132 099	23,0%	528 441	92,1%	125 047	97,6%	5,6%
Transfers and Subsidies - Capital	293 458	293 458	161 000	54,9%	95 000	32,4%	83 006	28,3%	339 006	115,5%	64 675	93,9%	28,3%
Interest	26 046	26 043	6 194	23,8%	5 846	22,4%	6 130	23,5%	18 170	69,8%	7 166	71,9%	(14,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(667 409)**	**(734 179)**	**(283 405)**	**42,5%**	**(278 174)**	**41,7%**	**(207 982)**	**28,3%**	**(769 562)**	**104,8%**	**(209 453)**	**96,3%**	**(,7%)**
Suppliers and employees	(667 355)	(734 165)	(283 405)	42,5%	(278 174)	41,7%	(207 982)	28,3%	(769 562)	104,8%	(209 453)	96,3%	(,7%)
Finance charges	(54)	(14)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**459 705**	**395 797**	**735 206**	**159,9%**	**714 185**	**155,4%**	**203 154**	**51,3%**	**1 652 545**	**417,5%**	**365 712**	**412,0%**	**(44,4%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**474**	**-**	**-**	**-**	**-**	**-**	**474**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	474	-	-	-	-	-	474	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(341 830)**	**(373 620)**	**(55 086)**	**16,1%**	**(98 145)**	**28,7%**	**(47 160)**	**12,6%**	**(200 390)**	**53,6%**	**(47 242)**	**51,4%**	**(,2%)**
Capital assets	(341 830)	(373 620)	(55 086)	16,1%	(98 145)	28,7%	(47 160)	12,6%	(200 390)	53,6%	(47 242)	51,4%	(,2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(341 830)**	**(373 620)**	**(54 612)**	**16,0%**	**(98 145)**	**28,7%**	**(47 160)**	**12,6%**	**(199 916)**	**53,5%**	**(47 242)**	**51,4%**	**(,2%)**
Cash Flow from Financing Activities													
Receipts	**569**	**569**	**2**	**,3%**	**-**	**-**	**-**	**-**	**2**	**,3%**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	569	569	2	,3%	-	-	-	-	2	,3%	-	-	-
Payments	**(2 400)**	**(2 400)**	**-**	**-**	**-**	**-**	**(2 000)**	**83,3%**	**(2 000)**	**83,3%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(2 400)	(2 400)	-	-	-	-	(2 000)	83,3%	(2 000)	83,3%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**(1 831)**	**(1 831)**	**2**	**(,1%)**	**-**	**-**	**(2 000)**	**109,3%**	**(1 998)**	**109,2%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**116 045**	**20 346**	**680 596**	**586,5%**	**616 040**	**530,9%**	**153 995**	**756,9%**	**1 450 630**	**7 129,9%**	**318 470**	**(1 498,3%)**	**(51,6%)**
Cash/cash equivalents at the year begin:	163 577	296 462	261 670	160,0%	942 266	576,0%	1 558 306	525,6%	261 670	88,3%	962 793	92,9%	61,9%
Cash/cash equivalents at the year end:	**279 622**	**316 808**	**942 266**	**337,0%**	**1 558 306**	**557,3%**	**1 712 300**	**540,5%**	**1 712 300**	**540,5%**	**1 281 263**	**808,6%**	**33,6%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 888	3,3%	2 289	1,6%	2 117	1,4%	137 254	93,7%	146 549	64,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 910	3,3%	894	1,6%	827	1,4%	53 620	93,7%	57 251	25,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	817	3,3%	383	1,6%	354	1,4%	22 943	93,7%	24 497	10,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**7 615**	**3,3%**	**3 567**	**1,6%**	**3 298**	**1,4%**	**213 818**	**93,7%**	**228 297**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 915	20,9%	1 520	6,5%	1 406	6,0%	15 672	66,7%	23 512	10,3%	-	-	-	-
Commercial	969	5,8%	329	2,0%	293	1,7%	15 178	90,5%	16 769	7,3%	-	-	-	-
Households	1 732	,9%	1 718	,9%	1 599	,9%	182 968	97,3%	188 016	82,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 615**	**3,3%**	**3 567**	**1,6%**	**3 298**	**1,4%**	**213 818**	**93,7%**	**228 297**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	551	88,5%	30	4,9%	1	,2%	40	6,4%	622	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**551**	**88,5%**	**30**	**4,9%**	**1**	**,2%**	**40**	**6,4%**	**622**	**100,0%**

Contact Details

Municipal Manager	Mr Gamakhulu Ma-art Sineke	039 834 8706
Chief Financial Officer	Mr Themba B Mnguni	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**107 159 566**	**109 189 837**	**30 944 448**	**28,9%**	**28 413 593**	**26,5%**	**26 584 593**	**24,3%**	**85 942 633**	**78,7%**	**24 732 184**	**80,0%**	**7,5%**
Exchange Revenue													
Service charges - Electricity	35 241 225	35 124 643	8 543 501	24,2%	8 014 863	22,7%	7 729 508	22,0%	24 287 872	69,1%	7 107 947	71,4%	8,7%
Service charges - Water	13 091 263	13 292 105	2 832 357	21,6%	3 154 044	24,1%	3 193 636	24,0%	9 180 037	69,1%	2 913 579	70,8%	9,6%
Service charges - Waste Water Management	2 948 217	3 015 271	701 920	23,8%	783 653	26,6%	713 819	23,7%	2 199 392	72,9%	630 597	64,5%	13,2%
Service charges - Waste Management	2 078 063	2 094 103	539 621	26,0%	538 174	25,9%	518 644	24,8%	1 596 439	76,2%	492 855	75,3%	5,2%
Sale of Goods and Rendering of Services	586 451	554 140	110 348	18,8%	134 995	23,0%	125 935	22,7%	371 279	67,0%	104 049	55,0%	21,0%
Agency services	98 958	111 373	19 595	19,8%	19 119	19,3%	34 052	30,6%	72 766	65,3%	21 754	71,6%	56,5%
Interest - Deemed Interest	4 025	4 000	46	1,2%	-	-	2 834	70,9%	2 881	72,0%	870	170,3%	225,6%
Interest earned from Receivables	1 643 168	1 734 618	659 791	40,2%	719 459	43,8%	697 956	40,2%	2 077 205	119,8%	674 136	103,3%	3,5%
Interest earned from Current and Non Current Assets	1 345 434	1 341 363	259 128	19,3%	217 572	16,2%	201 897	15,1%	678 597	50,6%	254 021	63,5%	(20,5%)
Dividends	21 592	21 592	-	-	-	-	-	-	-	-	16 000	100,0%	(100,0%)
Rent on Land	3 974	2 795	674	17,0%	1 040	26,2%	846	30,3%	2 560	91,6%	637	50,6%	32,8%
Rental from Fixed Assets	875 406	877 312	210 404	24,0%	221 720	25,3%	203 227	23,2%	635 351	72,4%	93	40,8%	219 199,2%
Licences or permits	77 316	76 656	16 616	21,5%	15 390	19,9%	22 267	29,0%	54 274	70,8%	19 826	65,7%	12,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	241 430	354 566	61 863	25,6%	9 552	4,0%	120 667	34,0%	192 082	54,2%	15 901	42,6%	658,8%
Development Charges	21 259	82 499	13 657	64,2%	2 822	13,3%	22 701	27,5%	39 180	47,5%	9 047	52,1%	150,9%
Operational Revenue	495 339	749 065	85 534	17,3%	103 125	20,8%	116 508	15,6%	305 167	40,7%	186 259	81,5%	(37,4%)
Non-Exchange Revenue													
Property rates	19 969 590	20 347 238	6 272 813	31,4%	5 248 221	26,3%	5 170 345	25,4%	16 691 379	82,0%	4 839 410	85,1%	6,8%
Surcharges and Taxes	28 143	444 240	56 098	199,3%	92 042	327,0%	144 448	32,5%	292 588	65,9%	117 376	62,1%	23,1%
Fines, penalties and forfeits	246 736	241 513	41 126	16,7%	43 340	17,6%	62 682	26,0%	147 148	60,9%	69 950	80,8%	(10,4%)
Licences or permits	97 290	84 686	16 311	16,8%	15 864	16,3%	15 291	18,1%	47 466	56,0%	21 167	66,0%	(27,8%)
Transfer and subsidies - Operational	22 191 906	22 278 056	8 743 739	39,4%	7 324 206	33,0%	5 647 697	25,4%	21 715 642	97,5%	5 550 315	96,6%	1,8%
Interest Receivables	802 813	1 184 866	275 926	34,4%	292 384	36,4%	300 760	25,4%	869 070	73,3%	285 573	103,8%	5,3%
Fuel Levy	4 250 309	4 250 309	1 291 880	30,4%	1 291 880	30,4%	1 291 880	30,4%	3 875 640	91,2%	1 247 622	91,2%	3,5%
Operational Revenue	67 034	78 759	22 676	33,8%	12 588	18,8%	15 868	20,1%	51 132	64,9%	2 039	7,0%	678,3%
Gains on Disposal of Fixed and Intangible Assets	34 959	36 062	14 650	41,9%	1 603	4,6%	(6 413)	(17,8%)	9 840	27,3%	(858)	145,7%	647,6%
Other Gains	697 666	808 007	154 174	22,1%	155 934	22,4%	237 538	29,4%	547 646	67,8%	152 015	55,9%	56,3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**105 340 065**	**106 989 479**	**25 443 688**	**24,2%**	**25 421 107**	**24,1%**	**22 835 069**	**21,3%**	**73 699 864**	**68,9%**	**21 959 277**	**70,3%**	**4,0%**
Employee related costs	28 749 133	28 637 405	6 329 646	22,0%	7 386 049	25,7%	6 418 637	22,4%	20 134 332	70,3%	6 254 974	72,8%	2,6%
Remuneration of councillors	1 055 757	1 056 551	237 622	22,5%	266 420	25,2%	241 675	22,9%	745 717	70,6%	244 668	71,4%	(1,2%)
Bulk purchases - electricity	29 220 560	28 979 115	8 351 851	28,6%	6 545 946	22,4%	6 451 422	22,3%	21 349 219	73,7%	5 646 327	74,0%	14,3%
Inventory consumed	8 468 981	8 544 013	1 637 044	19,3%	2 089 540	24,7%	1 801 133	21,1%	5 527 718	64,7%	1 726 254	63,6%	4,3%
Debt impairment	4 722 546	4 955 592	1 442 179	30,5%	486 925	10,3%	214 791	4,3%	2 143 896	43,3%	421 031	58,6%	(49,0%)
Depreciation, Amortisation and Impairment	7 449 533	7 434 255	1 731 201	23,2%	1 702 342	22,9%	1 723 149	23,2%	5 156 692	69,4%	1 662 563	69,5%	3,6%
Interest,Dividends and Rent on Land	1 442 772	1 491 049	391 643	27,1%	387 538	26,9%	353 287	23,7%	1 132 468	76,0%	372 191	70,9%	(5,1%)
Contracted services	13 121 200	14 553 073	2 531 525	19,3%	3 591 802	27,4%	3 218 899	22,1%	9 342 225	64,2%	2 986 093	63,5%	7,8%
Transfers and subsidies	676 815	675 773	141 032	20,8%	141 468	20,9%	104 670	15,5%	387 170	57,3%	(34 941)	36,2%	(399,6%)
Irrecoverable debts written off	758 904	507 607	100 678	13,3%	97 212	12,8%	80 034	15,8%	277 924	54,8%	53 028	23,8%	50,9%
Operational Cost and Other Cost	6 843 098	7 229 084	1 549 633	22,6%	1 885 371	27,6%	1 456 957	20,2%	4 891 961	67,7%	1 507 441	68,5%	(3,3%)
Disposal of Fixed and Intangible Assets	20 669	75 871	-	-	939	4,5%	(3 572)	(4,7%)	(2 633)	(3,5%)	1 357	6,3%	(363,3%)
Other Losses	2 810 096	2 850 091	999 634	35,6%	839 555	29,9%	773 985	27,2%	2 613 175	91,7%	1 118 292	120,5%	(30,8%)
Surplus/(Deficit)	**1 819 501**	**2 200 358**	**5 500 760**		**2 992 486**		**3 749 524**		**12 242 769**		**2 772 906**		
Transfers and subsidies - capital (monetary allocations)	9 437 165	10 545 956	1 417 278	15,0%	2 930 786	31,1%	1 633 198	15,5%	5 981 263	56,7%	1 499 819	54,3%	8,9%
Transfers and subsidies - capital (in-kind)	236 231	270 043	0	-	32 737	13,9%	239	,1%	32 976	12,2%	(248)	(247,5%)	(196,3%)
Surplus/(Deficit) after capital transfers and contributions	**11 492 898**	**13 016 356**	**6 918 038**		**5 956 009**		**5 382 961**		**18 257 008**		**4 272 477**		
Income Tax	(7 142)	(7 142)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**11 500 039**	**13 023 498**	**6 918 038**		**5 956 009**		**5 382 961**		**18 257 008**		**4 272 477**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 500 039**	**13 023 498**	**6 918 038**		**5 956 009**		**5 382 961**		**18 257 008**		**4 272 477**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	770 786	668 096	118 626	15,4%	157 196	20,4%	93 677	14,0%	369 498	55,3%	123 463	53,3%	(24,1%)
Surplus/(Deficit) for the year	**12 270 825**	**13 691 594**	**7 036 664**		**6 113 204**		**5 476 638**		**18 626 506**		**4 395 940**		
			-		-		-		-		-	-	

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**14 446 751**	**15 537 144**	**(1 707 275)**	**(11,8%)**	**6 409 405**	**44,4%**	**2 544 544**	**16,4%**	**7 246 673**	**46,6%**	**2 697 522**	**46,1%**	**(5,7%)**
National Government	8 171 192	8 792 853	(2 032 905)	(24,9%)	5 576 513	68,2%	1 414 345	16,1%	4 957 953	56,4%	1 307 993	56,8%	8,1%
Provincial Government	542 809	803 067	15 566	2,9%	71 670	13,2%	87 804	10,9%	175 039	21,8%	67 399	20,5%	30,3%
District Municipality	150	150	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 150	1 295	-	-	130	11,3%	74	5,7%	204	15,8%	439	151,7%	(83,1%)
Transfers recognised - capital	**8 715 301**	**9 597 365**	**(2 017 339)**	**(23,1%)**	**5 648 312**	**64,8%**	**1 502 223**	**15,7%**	**5 133 197**	**53,5%**	**1 375 830**	**53,5%**	**9,2%**
Borrowing	2 412 480	2 405 873	230 379	9,5%	479 910	19,9%	429 783	17,9%	1 140 072	47,4%	214 681	33,1%	100,2%
Internally generated funds	3 318 970	3 533 906	79 684	2,4%	281 182	8,5%	612 538	17,3%	973 404	27,5%	1 107 010	36,9%	(44,7%)
Capital Expenditure Functional	**14 462 699**	**15 539 706**	**(1 694 665)**	**(11,7%)**	**6 423 007**	**44,4%**	**2 667 228**	**17,2%**	**7 395 571**	**47,6%**	**2 909 351**	**48,6%**	**(8,3%)**
Municipal governance and administration	**1 400 813**	**1 336 855**	**(92 856)**	**(6,6%)**	**202 810**	**14,5%**	**178 493**	**13,4%**	**288 447**	**21,6%**	**332 308**	**37,2%**	**(46,3%)**
Executive and Council	469 931	315 423	26 096	5,6%	54 801	11,7%	21 796	6,9%	102 692	32,6%	26 174	45,0%	(16,7%)
Finance and administration	928 159	1 019 677	(119 024)	(12,8%)	147 288	15,9%	156 557	15,4%	184 820	18,1%	306 029	36,1%	(48,8%)
Internal audit	2 723	1 755	72	2,6%	721	26,5%	140	8,0%	934	53,2%	106	45,1%	32,6%
Community and Public Safety	**2 021 916**	**2 629 627**	**179 753**	**8,9%**	**513 994**	**25,4%**	**336 271**	**12,8%**	**1 030 017**	**39,2%**	**352 866**	**34,8%**	**(4,7%)**
Community and Social Services	415 337	487 053	45 590	11,0%	90 611	21,8%	64 255	13,2%	200 455	41,2%	123 510	33,6%	(48,0%)
Sport And Recreation	512 685	702 619	36 675	7,2%	150 547	29,4%	124 211	17,7%	311 432	44,3%	157 181	45,7%	(21,0%)
Public Safety	287 775	293 096	21 103	7,3%	88 496	30,8%	28 183	9,6%	137 781	47,0%	2 529	8,6%	1 014,4%
Housing	774 184	1 128 506	76 995	9,9%	183 512	23,7%	117 821	10,4%	378 328	33,5%	66 560	35,0%	77,0%
Health	31 935	18 353	(610)	(1,9%)	829	2,6%	1 801	9,8%	2 021	11,0%	3 087	17,1%	(41,7%)
Economic and Environmental Services	**3 706 018**	**3 636 571**	**245 423**	**6,6%**	**987 938**	**26,7%**	**435 059**	**12,0%**	**1 668 420**	**45,9%**	**1 054 444**	**55,3%**	**(58,7%)**
Planning and Development	1 101 512	1 025 472	118 621	10,8%	299 307	27,2%	167 283	16,3%	585 211	57,1%	280 783	54,6%	(40,4%)
Road Transport	2 581 869	2 594 136	126 289	4,9%	688 447	26,7%	267 084	10,3%	1 081 821	41,7%	772 972	55,7%	(65,4%)
Environmental Protection	22 637	16 963	512	2,3%	183	,8%	692	4,1%	1 388	8,2%	689	37,5%	,5%
Trading Services	**7 226 192**	**7 792 533**	**(2 035 677)**	**(28,2%)**	**4 711 150**	**65,2%**	**1 694 328**	**21,7%**	**4 369 801**	**56,1%**	**1 164 597**	**51,7%**	**45,5%**
Energy sources	1 326 606	1 098 573	161 474	12,2%	(123 350)	(9,3%)	232 043	21,1%	270 168	24,6%	262 910	49,6%	(11,7%)
Water Management	4 041 064	4 176 653	(2 194 279)	(54,3%)	4 005 642	99,1%	847 821	20,3%	2 659 185	63,7%	551 714	55,2%	53,7%
Waste Water Management	1 449 818	2 248 735	(4 328)	(,3%)	769 452	53,1%	589 563	26,2%	1 354 687	60,2%	302 800	47,2%	94,7%
Waste Management	408 703	268 571	1 455	,4%	59 405	14,5%	24 900	9,3%	85 761	31,9%	47 174	40,4%	(47,2%)
Other	**107 760**	**144 121**	**8 693**	**8,1%**	**7 115**	**6,6%**	**23 078**	**16,0%**	**38 887**	**27,0%**	**5 135**	**13,5%**	**349,4%**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**122 685 798**	**123 645 620**	**12 974 395**	**10,6%**	**19 311 852**	**15,7%**	**13 894 511**	**11,2%**	**46 180 758**	**37,3%**	**15 835 231**	**45,7%**	**(12,3%)**
Property rates	18 759 737	19 003 001	1 513 316	8,1%	1 279 119	6,8%	1 250 465	6,6%	4 042 900	21,3%	1 688 300	62,5%	(25,9%)

Service charges	54 215 013	54 033 830	2 392 296	4,4%	3 041 630	5,6%	2 821 884	5,2%	8 255 810	15,3%	2 511 671	19,7%	12,4%
Other revenue	15 414 206	15 561 258	2 836 461	18,4%	3 874 420	25,1%	2 719 148	17,5%	9 430 028	60,6%	3 136 334	101,4%	(13,3%)
Transfers and Subsidies - Operational	22 440 745	22 620 413	4 551 521	20,3%	8 024 316	35,8%	5 180 444	22,9%	17 756 280	78,5%	6 038 334	80,3%	(14,2%)
Transfers and Subsidies - Capital	9 471 576	10 071 684	1 435 425	15,2%	2 865 093	30,2%	1 708 815	17,0%	6 009 332	59,7%	1 905 440	60,0%	(10,3%)
Interest	2 362 928	2 333 842	245 358	10,4%	227 251	9,6%	213 755	9,2%	686 364	29,4%	539 151	(240,1%)	(60,4%)
Dividends	21 592	21 592	18	,1%	24	,1%	1	-	43	,2%	16 000	100,0%	(100,0%)
Payments	**(104 207 818)**	**(105 506 913)**	**(4 380 933)**	**4,2%**	**(9 893 446)**	**9,5%**	**(7 093 529)**	**6,7%**	**(21 367 908)**	**20,3%**	**(6 332 115)**	**22,4%**	**12,0%**
Suppliers and employees	(102 232 501)	(103 529 508)	(4 360 360)	4,3%	(9 784 866)	9,6%	(7 085 069)	6,8%	(21 230 294)	20,5%	(6 310 473)	22,8%	12,3%
Finance charges	(1 390 058)	(1 406 050)	(19 916)	1,4%	(108 293)	7,8%	(7 838)	,6%	(136 047)	9,7%	(10 149)	10,6%	(22,8%)
Transfers and Subsidies	(585 259)	(571 355)	(657)	,1%	(287)	-	(623)	,1%	(1 567)	,3%	(11 493)	1,2%	(94,6%)
Net Cash from/(used) Operating Activities	**18 477 980**	**18 138 707**	**8 593 462**	**46,5%**	**9 418 406**	**51,0%**	**6 800 982**	**37,5%**	**24 812 850**	**136,8%**	**9 503 116**	**166,7%**	**(28,4%)**
Cash Flow from Investing Activities													
Receipts	**68 055**	**74 198**	**27 351**	**40,2%**	**(10 058)**	**(14,8%)**	**(138 539)**	**(186,7%)**	**(121 246)**	**(163,4%)**	**(22 728)**	**(334,8%)**	**509,5%**
Proceeds on disposal of PPE	63 244	69 387	7 626	12,1%	719	1,1%	(7 517)	(10,8%)	828	1,2%	12 084	19,9%	(162,2%)
Decrease (increase) in non-current receivables	4 811	4 811	19 718	409,9%	(10 392)	(216,0%)	(95 570)	(1 986,5%)	(86 244)	(1 792,7%)	(23 740)	(5 240,9%)	302,6%
Decrease (increase) in non-current investments	-	-	7	-	(386)	-	(35 451)	-	(35 830)	-	(11 073)	-	220,2%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(15 896 154)**	**(16 520 019)**	**(1 032 309)**	**6,5%**	**(1 262 717)**	**7,9%**	**(975 877)**	**5,9%**	**(3 270 903)**	**19,8%**	**(736 505)**	**20,7%**	**32,5%**
Capital assets	(15 896 154)	(16 520 019)	(1 032 309)	6,5%	(1 262 717)	7,9%	(975 877)	5,9%	(3 270 903)	19,8%	(736 505)	20,7%	32,5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(15 828 099)**	**(16 445 821)**	**(1 004 959)**	**6,3%**	**(1 272 776)**	**8,0%**	**(1 114 416)**	**6,8%**	**(3 392 150)**	**20,6%**	**(759 233)**	**22,2%**	**46,8%**
Cash Flow from Financing Activities													
Receipts	**2 602 671**	**2 624 701**	**16 590**	**,6%**	**209 768**	**8,1%**	**37**	**-**	**226 395**	**8,6%**	**180 394**	**17,0%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 412 180	2 434 180	-	-	210 000	8,7%	-	-	210 000	8,6%	180 000	17,9%	(100,0%)
Increase (decrease) in consumer deposits	190 492	190 522	16 590	8,7%	(232)	(,1%)	37	-	16 395	8,6%	394	,2%	(90,5%)
Payments	**(1 708 819)**	**(1 699 026)**	**(33 441)**	**2,0%**	**(148 577)**	**8,7%**	**(25 305)**	**1,5%**	**(207 324)**	**12,2%**	**(24 082)**	**12,6%**	**5,1%**
Repayment of borrowing	(1 708 819)	(1 699 026)	(33 441)	2,0%	(148 577)	8,7%	(25 305)	1,5%	(207 324)	12,2%	(24 082)	12,6%	5,1%
Net Cash from/(used) Financing Activities	**893 852**	**925 676**	**(16 852)**	**(1,9%)**	**61 190**	**6,8%**	**(25 268)**	**(2,7%)**	**19 071**	**2,1%**	**156 312**	**27,2%**	**(116,2%)**
Net Increase/(Decrease) in cash held	**3 543 733**	**2 618 562**	**7 571 651**	**213,7%**	**8 206 821**	**231,6%**	**5 661 299**	**216,2%**	**21 439 771**	**818,8%**	**8 900 194**	**1 802,2%**	**(36,4%)**
Cash/cash equivalents at the year begin:	10 529 979	10 909 450	4 322 983	41,1%	12 996 053	123,4%	21 661 767	198,6%	4 322 983	39,6%	21 093 399	29,5%	2,7%
Cash/cash equivalents at the year end:	**14 073 713**	**13 528 012**	**12 959 945**	**92,1%**	**21 566 614**	**153,2%**	**27 360 458**	**202,3%**	**27 360 458**	**202,3%**	**29 703 034**	**173,5%**	**(7,9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 416 649	4,8%	983 168	3,3%	632 799	2,2%	26 331 547	89,7%	29 364 163	39,5%	(272 459)	(,9%)	31 174 800	106,2%
Trade and Other Receivables from Exchange Transactions - Electricity	2 214 191	25,8%	550 536	6,4%	216 774	2,5%	5 615 183	65,3%	8 596 684	11,6%	12 708	,1%	5 616 262	65,3%
Receivables from Non-exchange Transactions - Property Rates	1 350 190	7,9%	697 999	4,1%	453 298	2,7%	14 509 509	85,3%	17 010 996	22,9%	(15 532)	(,1%)	13 155 742	77,3%
Receivables from Exchange Transactions - Waste Water Management	275 956	5,1%	201 958	3,7%	117 863	2,2%	4 792 184	88,9%	5 387 960	7,3%	(721)	-	4 687 908	87,0%
Receivables from Exchange Transactions - Waste Management	172 925	5,9%	102 594	3,5%	61 298	2,1%	2 572 971	88,4%	2 909 790	3,9%	(12 189)	(,4%)	2 279 808	78,3%
Receivables from Exchange Transactions - Property Rental Debtors	44 723	5,4%	22 407	2,7%	16 621	2,0%	748 488	89,9%	832 238	1,1%	-	-	787 904	94,7%
Interest on Arrear Debtor Accounts	196 580	3,2%	207 722	3,4%	72 853	1,2%	5 722 745	92,3%	6 199 900	8,3%	(258)	-	10 583 232	170,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50 783	1,3%	76 186	1,9%	51 466	1,3%	3 823 175	95,5%	4 001 610	5,4%	18 369	,5%	3 311 489	82,8%
Total By Income Source	**5 721 996**	**7,7%**	**2 842 570**	**3,8%**	**1 622 972**	**2,2%**	**64 115 801**	**86,3%**	**74 303 341**	**100,0%**	**(270 081)**	**(,4%)**	**71 597 146**	**96,4%**
Debtors Age Analysis By Customer Group														
Organs of State	626 630	13,9%	309 573	6,9%	137 732	3,1%	3 425 829	76,1%	4 499 764	6,1%	357	-	1 817 058	40,4%
Commercial	2 274 902	16,6%	686 969	5,0%	362 540	2,6%	10 413 637	75,8%	13 738 048	18,5%	25 717	,2%	10 621 823	77,3%
Households	2 743 814	5,0%	1 780 144	3,2%	1 090 387	2,0%	49 222 335	89,8%	54 836 679	73,8%	(296 155)	(,5%)	59 020 959	107,6%
Other	76 650	6,2%	65 884	5,4%	32 313	2,6%	1 054 001	85,8%	1 228 849	1,7%	-	-	137 306	11,2%
Total By Customer Group	**5 721 996**	**7,7%**	**2 842 570**	**3,8%**	**1 622 972**	**2,2%**	**64 115 801**	**86,3%**	**74 303 341**	**100,0%**	**(270 081)**	**(,4%)**	**71 597 146**	**96,4%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	866 496	23,2%	336 600	9,0%	411 764	11,0%	2 126 018	56,8%	3 740 878	40,5%
Bulk Water	399 040	14,6%	125 271	4,6%	6 085	,2%	2 203 948	80,6%	2 734 343	29,6%
PAYE deductions	194 833	98,8%	8	-	8	-	2 278	1,2%	197 126	2,1%
VAT (output less input)	(91 359)	100,0%	-	-	-	-	-	-	(91 359)	(1,0%)
Pensions / Retirement deductions	175 276	100,0%	-	-	-	-	19	-	175 296	1,9%
Loan repayments	-	-	-	-	-	-	60	100,0%	60	-
Trade Creditors	477 479	27,4%	78 917	4,5%	46 190	2,7%	1 111 628	63,9%	1 739 707	18,8%
Auditor-General	(259)	(1,6%)	4 721	29,2%	2 659	16,4%	9 047	56,0%	16 168	,2%
Other	67 227	11,2%	6 511	1,1%	37 975	6,3%	491 056	81,5%	602 769	6,5%
Medical Aid deductions	123 733	100,0%	-	-	-	-	-	-	123 733	1,3%
Total	**2 212 465**	**23,9%**	**552 027**	**6,0%**	**504 681**	**5,5%**	**5 969 549**	**64,6%**	**9 238 722**	**100,0%**