



Msunduzi Municipality

MFMA s71

Msunduzi Municipality
November 2020 Report
Budget & Treasury Office

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PART 1 – IN YEAR REPORT

1.1 Executive Summary

Legislative Requirements

In terms of Section 71 of the MFMA, the Accounting Officer of the Municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month.

- ✓ Actual revenue, per revenue source;
- ✓ Actual expenditure, per vote;
- ✓ Actual capital expenditure, per vote;
- ✓ The amount of any allocations received and actual expenditure on grant allocations excluding expenditure on the equitable share.
- ✓ when necessary, an explanation of—
 - any material variances from the municipality's projected revenue by Source, and from the municipality's expenditure projections per vote;
 - any material variances from the service delivery and budget implementation plan; and
- ✓ Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

FINANCIAL PERFORMANCE

Revenue: The Year to Date (YTD) actual revenue generated for the month of November amounted to R 2.385 billion while the projected (YTD) budget amounted to R 2.503 billion (excluding capital transfers and contribution). This means that the municipality generated a little less revenue at the end of November than projected. The municipality should continue to monitor closely the revenue collection.

The Year to Date (YTD) actual service charges contributed R 1.447 billion towards the total municipal revenue basket; which is 61% of the total revenue basket and Transfers and subsidies contributed R 293.616 million which is 12% of the total revenue basket.

Revenue from Rental of facilities and equipment, Interest earned - external investments; Interest earned - outstanding debtors; Fines, penalties and forfeits and Licence and Permits generated the following variances when comparing year to date actual and year to date budget respectively -89%; -52%; -12%; -131% and -45%. The revenue collection from these sources is a less than what was projected for the month of November 2020.

Overall, in the fifth month of the 2020 / 2021 financial year, the municipality generated total revenue of R 2.385 billion excluding capital transfers and contributions against the year to date budget of R 2.503 billion. However, the municipality must closely monitor the levels of revenue generated and expenditure incurred to mitigate the risk of expenditure exceeding revenue, which create cash flow problems in a long run.

Operating Expenditure: The total actual YTD operating expenditure for the month of November amounted to R 2.308 billion while the YTD budget Operating Expenditure amounted to R 2.316 billion.

The operational expenditure is largely defined by bulk purchases (electricity & water) and employee related costs both accounting 78% of the total operating expenditure incurred for the period ending 30 November 2020. In light of the operating expenditure analysis above, the municipality has introduced cost-cutting measures and invented cost effective ways of doing business. The municipality must continue with these measures to monitor expenditure.

Overall, the municipality recorded a surplus of R 263.785 million for the month of November.

Capital Expenditure: The YTD capital expenditure budget for the month of November amounted to R 259.163 million, the actual YTD actual Capital expenditure incurred amounted to R 180.490 million resulting in a variance of -30 % when comparing year to date actual and year to date budget.

Underspending in national grants funded projects and internally funded projects is a serious cause of concern because under-expenditure on capital projects directly results in a negative impact on service delivery. The municipality has put measures in place to ensure the acceleration of expenditure on capital projects thereby improving on delivery of services.

Grants Receipts: The total year to date operational and capital grant receipts for the month of November amounted to R 715.454 million that is inclusive of equitable share of R 545.085 million and Capital transfers of R 116.204 million.

Consumer Debt: The total YTD consumer debt at the end of November 2020 amounted to R 4.759 billion. The municipality's debt is continually increasing which poses a serious threat to the municipality's future sustainability. The municipality must introduce measures to ensure acceptable levels of debt collections and thereby mitigating the risk of cash flow problems in future

1.2 In-year Budget Statement Tables
Parent Municipality (Msunduzi Municipality Only)

Monthly Budget Statements Summary

Table C1 below provides a summary of the overall performance of the Municipality and is unpacked in the sections that follow.

KZN225 Msunduzi - Table C1 Monthly Budget Statement Summary - M05 November

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	1 269 795	1 269 795	93 715	504 593	529 081	(24 488)	-5%	1 269 795
Service charges	-	3 575 764	3 575 764	272 809	1 446 616	1 489 902	(43 286)	-3%	3 575 764
Investment revenue	-	15 260	15 260	398	3 066	6 359	(3 292)	-52%	15 260
Transfers and subsidies	-	675 483	764 481	5 348	293 616	318 534	(24 918)	-8%	764 481
Other own revenue	-	381 508	381 508	22 337	136 772	158 962	(22 190)	-14%	381 508
Total Revenue (excluding capital transfers and contributions)	-	5 917 810	6 006 808	394 607	2 384 663	2 502 837	(118 173)	-5%	6 006 808
Employee costs	-	1 467 373	1 478 324	106 762	597 565	615 968	(18 403)	-3%	1 478 324
Remuneration of Councillors	-	53 650	53 650	4 014	21 626	22 354	(728)	-3%	53 650
Depreciation & asset impairment	-	488 991	481 491	34 708	176 513	200 621	(24 109)	-12%	481 491
Finance charges	-	31 793	36 505	2 965	16 439	15 211	1 228	8%	36 505
Materials and bulk purchases	-	2 654 799	2 671 894	227 111	1 214 933	1 113 289	101 644	9%	2 671 894
Transfers and subsidies	-	25 080	58 680	5 510	20 738	24 450	(3 712)	-15%	58 680
Other expenditure	-	780 277	778 982	58 248	259 816	324 576	(64 759)	-20%	778 982
Total Expenditure	-	5 501 965	5 559 528	439 317	2 307 631	2 316 470	(8 839)	-0%	5 559 528
Surplus/(Deficit)	-	415 846	447 280	(44 710)	77 033	186 367	(109 334)	-59%	447 280
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	525 892	525 892	67 444	186 753	219 121	(32 369)	-15%	525 892
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-Surplus/(Deficit) after capital transfers & contributions)	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	941 737	973 172	22 734	263 785	405 488	(141 703)	-35%	973 172
Capital expenditure & funds sources									
Capital expenditure	-	580 892	621 992	64 917	180 490	259 163	(78 673)	-30%	621 992
Capital transfers recognised	-	525 892	525 892	60 799	170 843	219 121	(48 279)	-22%	525 892
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	55 000	96 100	4 118	9 647	40 042	(30 395)	-76%	96 100
Total sources of capital funds	-	580 892	621 992	64 917	180 490	259 163	(78 673)	-30%	621 992
Financial position									
Total current assets	-	2 972 345	2 873 821		3 163 801				2 873 821
Total non current assets	-	8 340 426	8 389 026		7 613 539				8 389 026
Total current liabilities	-	1 441 718	1 345 847		1 714 024				1 345 847
Total non current liabilities	-	1 091 865	1 091 865		820 090				1 091 865
Community wealth/Equity	-	8 779 187	8 825 134		8 243 225				8 825 134
Cash flows									
Net cash from (used) operating	-	752 533	787 419	-	-	328 091	328 091	100%	787 419
Net cash from (used) investing	-	(580 892)	(621 992)	-	-	(259 163)	(259 163)	100%	(621 992)
Net cash from (used) financing	-	(79 206)	(79 206)	-	-	(33 003)	(33 003)	100%	(79 206)
Cash/cash equivalents at the month/year end	-	382 436	603 831	-	470 048	553 535	83 487	15%	556 270
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	533 899	139 733	114 633	130 310	101 514	89 203	397 997	3 251 963	4 759 253
Creditors Age Analysis									
Total Creditors	1 091 155	(6 115)	26 246	208 561	(15 819)	34 433	-	14 872	1 353 333

Table C2 provides the statement of financial performance by standard classification.

KZN225 Msunduzi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	1 572 339	1 661 337	101 878	723 559	692 224	31 335	5%	1 661 337
Executive and council		-	4 448	4 448	-	-	1 853	(1 853)	-100%	4 448
Finance and administration		-	1 567 891	1 656 889	101 878	723 559	690 370	33 188	5%	1 656 889
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	369 251	369 251	17 533	56 064	153 855	(97 790)	-64%	369 251
Community and social services		-	26 243	26 243	1 898	11 757	10 935	822	8%	26 243
Sport and recreation		-	11 002	11 002	21	36	4 584	(4 548)	-99%	11 002
Public safety		-	3 769	3 769	436	824	1 570	(746)	-48%	3 769
Housing		-	328 237	328 237	15 178	43 447	136 766	(93 319)	-68%	328 237
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	106 923	106 923	26 718	82 201	44 551	37 650	85%	106 923
Planning and development		-	41 022	41 022	228	(255)	17 093	(17 348)	-101%	41 022
Road transport		-	65 793	65 793	26 489	82 441	27 414	55 027	201%	65 793
Environmental protection		-	108	108	-	15	45	(30)	-66%	108
<i>Trading services</i>		-	4 331 954	4 331 578	312 374	1 697 650	1 804 824	(107 174)	-6%	4 331 578
Energy sources		-	2 655 003	2 655 003	180 826	1 024 048	1 106 251	(82 203)	-7%	2 655 003
Water management		-	1 253 550	1 253 174	87 926	487 646	522 156	(34 510)	-7%	1 253 174
Waste water management		-	173 542	173 542	27 553	119 491	72 309	47 182	65%	173 542
Waste management		-	249 859	249 859	16 068	66 466	104 108	(37 642)	-36%	249 859
<i>Other</i>	4	-	63 611	63 611	3 549	11 942	26 505	(14 563)	-55%	63 611
Total Revenue - Functional	2	-	6 444 078	6 532 700	462 051	2 571 416	2 721 958	(150 542)	-6%	6 532 700
Expenditure - Functional										
<i>Governance and administration</i>		-	1 354 265	1 360 779	71 566	359 370	566 991	(207 622)	-37%	1 360 779
Executive and council		-	137 732	143 612	8 113	43 354	59 838	(16 484)	-28%	143 612
Finance and administration		-	1 194 546	1 195 180	62 350	310 684	497 992	(187 308)	-38%	1 195 180
Internal audit		-	21 987	21 987	1 102	5 332	9 161	(3 829)	-42%	21 987
<i>Community and public safety</i>		-	425 555	473 668	44 508	236 479	197 362	39 118	20%	473 668
Community and social services		-	128 374	128 374	11 378	71 370	53 489	17 881	33%	128 374
Sport and recreation		-	114 418	114 418	10 419	51 239	47 674	3 565	7%	114 418
Public safety		-	92 359	140 472	16 916	81 346	58 530	22 816	39%	140 472
Housing		-	90 130	90 130	5 030	28 288	37 554	(9 266)	-25%	90 130
Health		-	274	274	764	4 236	114	4 122	3612%	274
<i>Economic and environmental services</i>		-	288 173	290 734	25 928	135 791	121 139	14 652	12%	290 734
Planning and development		-	92 240	92 240	4 993	27 262	38 433	(11 171)	-29%	92 240
Road transport		-	171 069	173 630	19 312	99 720	72 346	27 374	38%	173 630
Environmental protection		-	24 865	24 865	1 622	8 810	10 360	(1 551)	-15%	24 865
<i>Trading services</i>		-	3 353 047	3 353 047	293 007	1 550 483	1 397 103	153 380	11%	3 353 047
Energy sources		-	2 291 332	2 291 332	192 757	1 034 439	954 722	79 717	8%	2 291 332
Water management		-	-	-	69 762	365 699	-	365 699	-	-
Waste water management		-	931 930	931 930	21 402	99 031	388 304	(289 273)	-74%	931 930
Waste management		-	129 784	129 784	9 086	51 313	54 077	(2 763)	-5%	129 784
<i>Other</i>		-	81 301	81 301	4 309	25 507	33 875	(8 368)	-25%	81 301
Total Expenditure - Functional	3	-	5 502 340	5 559 528	439 317	2 307 631	2 316 470	(8 839)	0%	5 559 528
Surplus/ (Deficit) for the year		-	941 737	973 172	22 734	263 785	405 488	(141 703)	-35%	973 172

Table C3 presents the same information as table C2 above, the difference being that it's by Municipal vote.

KZN225 Msunduzi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Manager		-	4 448	4 448	-	-	1 853	(1 853)	-100,0%	4 448
Vote 2 - City Finance		-	2 396 134	2 485 132	101 303	719 723	1 035 472	(315 748)	-30,5%	2 485 132
Vote 3 - Community Services and Social Equity		-	214 664	214 664	18 438	79 078	89 443	(10 366)	-11,6%	214 664
Vote 4 - Corporate Services		-	19 239	19 239	-	396	8 016	(7 620)	-95,1%	19 239
Vote 5 - Infrastructure Services		-	3 376 346	3 376 346	323 355	1 717 017	1 406 811	310 206	22,1%	3 376 346
Vote 6 - Sustainable Development and City Enterprises		-	432 870	432 870	18 955	55 202	180 363	(125 161)	-69,4%	432 870
Total Revenue by Vote	2	-	6 443 702	6 532 700	462 051	2 571 416	2 721 958	(150 542)	-5,5%	6 532 700
Expenditure by Vote	1									
Vote 1 - City Manager		-	181 805	187 685	11 295	60 555	78 202	(17 647)	-22,6%	187 685
Vote 2 - City Finance		-	700 878	701 512	31 281	136 292	292 297	(156 005)	-53,4%	701 512
Vote 3 - Community Services and Social Equity		-	743 752	743 752	63 235	351 297	309 897	41 400	13,4%	743 752
Vote 4 - Corporate Services		-	200 549	200 549	9 179	52 280	83 562	(31 282)	-37,4%	200 549
Vote 5 - Infrastructure Services		-	3 393 289	3 396 225	305 630	1 612 010	1 415 094	196 916	13,9%	3 396 225
Vote 6 - Sustainable Development and City Enterprises		-	281 692	329 805	18 697	95 197	137 419	(42 222)	-30,7%	329 805
Total Expenditure by Vote	2	-	5 501 965	5 559 528	439 317	2 307 631	2 316 470	(8 839)	-0,4%	5 559 528
Surplus/ (Deficit) for the year	2	-	941 737	973 172	22 734	263 785	405 488	(141 703)	-34,9%	973 172

Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 30 November 2020.

KZN225 Msunduzi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November											
Description	Ref	2019/20	Budget Year 2020/21								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue By Source											
Property rates			1 269 795	1 269 795	93 715	504 593	529 081	(24 488)	-5%	1 269 795	
Service charges - electricity revenue			2 584 776	2 584 776	179 319	1 006 480	1 076 990	(70 510)	-7%	2 584 776	
Service charges - water revenue			722 633	722 633	69 695	329 973	301 097	28 876	10%	722 633	
Service charges - sanitation revenue			152 022	152 022	14 884	65 642	63 342	2 299	4%	152 022	
Service charges - refuse revenue			116 333	116 333	8 912	44 521	48 472	(3 951)	-8%	116 333	
Rental of facilities and equipment			29 079	29 079	1 628	1 342	12 116	(10 774)	-89%	29 079	
Interest earned - external investments			15 260	15 260	398	3 066	6 359	(3 292)	-52%	15 260	
Interest earned - outstanding debtors			202 458	202 458	16 922	74 041	84 357	(10 316)	-12%	202 458	
Dividends received								-			
Fines, penalties and forfeits			1 799	1 799	63	(229)	749	(979)	-131%	1 799	
Licences and permits			1 120	1 120	61	255	466	(212)	-45%	1 120	
Agency services			602	602	329	329	251	78	31%	602	
Transfers and subsidies			675 483	764 481	5 348	293 616	318 534	(24 918)	-8%	764 481	
Other revenue			146 452	146 452	3 333	61 034	61 022	13	0%	146 452	
Gains								-			
Total Revenue (excluding capital transfers and contributions)			-	5 917 810	6 006 808	394 607	2 384 663	2 502 837	(118 173)	-5%	6 006 808
Expenditure By Type											
Employee related costs			1 467 373	1 478 324	106 762	597 565	615 968	(18 403)	-3%	1 478 324	
Remuneration of councillors			53 650	53 650	4 014	21 626	22 354	(728)	-3%	53 650	
Debt impairment			123 904	123 904	2 058	5 026	51 627	(46 601)	-90%	123 904	
Depreciation & asset impairment			488 991	481 491	34 708	176 513	200 621	(24 109)	-12%	481 491	
Finance charges			31 793	36 505	2 965	16 439	15 211	1 228	8%	36 505	
Bulk purchases			2 608 224	2 608 224	223 446	1 206 100	1 086 760	119 340	11%	2 608 224	
Other materials			46 575	63 670	3 665	8 834	26 529	(17 696)	-67%	63 670	
Contracted services			463 787	490 525	46 754	188 049	204 385	(16 337)	-8%	490 525	
Transfers and subsidies			25 080	58 680	5 510	20 738	24 450	(3 712)	-15%	58 680	
Other expenditure			192 586	164 553	9 436	66 742	68 564	(1 822)	-3%	164 553	
Losses								-			
Total Expenditure			-	5 501 965	5 559 528	439 317	2 307 631	2 316 470	(8 839)	0%	5 559 528
Surplus/(Deficit)			-	415 846	447 280	(44 710)	77 033	186 367	(109 334)	-59%	447 280
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			525 892	525 892	67 444	186 753	219 121	(32 369)	-15%	525 892	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Transfers and subsidies - capital (in-kind - all)								-			
Surplus/(Deficit) after capital transfers & contributions			-	941 737	973 172	22 734	263 785	405 488			973 172
Taxation								-			
Surplus/(Deficit) after taxation			-	941 737	973 172	22 734	263 785	405 488			973 172
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			-	941 737	973 172	22 734	263 785	405 488			973 172
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			-	941 737	973 172	22 734	263 785	405 488			973 172

Capital Expenditure

Table C5 below reports on the capital expenditure by department (municipal vote) for single year as well as multiyear capital appropriations. The bottom part of the schedule looks at the functional classification of the capital projects.

KZN225 Msunduzi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - City Manager		-	3 800	3 800	-	7	1 583	(1 576)	-100%	3 800
Vote 2 - City Finance		-	12 500	12 500	-	205	5 208	(5 003)	-96%	12 500
Vote 3 - Community Services and Social Equity		-	23 812	23 812	228	2 524	9 922	(7 398)	-75%	23 812
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure Services		-	168 455	168 455	35 420	75 805	70 190	5 616	8%	168 455
Vote 6 - Sustainable Development and City Enterprises		-	300 600	300 600	11 873	29 332	125 250	(95 918)	-77%	300 600
Total Capital Multi-year expenditure	4,7	-	509 168	509 168	47 521	107 874	212 153	(104 280)	-49%	509 168
Single Year expenditure appropriation	2									
Vote 1 - City Manager		-	-	-	-	1 136	-	1 136	-	-
Vote 2 - City Finance		-	15 000	15 800	97	-	6 583	(6 583)	-100%	15 800
Vote 3 - Community Services and Social Equity		-	13 700	33 700	6 117	10 453	14 042	(3 588)	-26%	33 700
Vote 4 - Corporate Services		-	-	-	-	7	-	7	-	-
Vote 5 - Infrastructure Services		-	33 000	53 300	10 132	61 053	22 208	38 844	175%	53 300
Vote 6 - Sustainable Development and City Enterprises		-	10 024	10 024	1 050	(33)	4 177	(4 209)	-101%	10 024
Total Capital single-year expenditure	4	-	71 724	112 824	17 396	72 616	47 010	25 606	54%	112 824
Capital Expenditure - Functional Classification										
Governance and administration		-	32 500	33 300	6 443	7 694	13 875	(6 181)	-45%	33 300
Executive and council		-	5 000	5 000	6 346	7 488	2 083	5 405	259%	5 000
Finance and administration		-	27 500	28 300	97	205	11 792	(11 586)	-98%	28 300
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	324 874	334 874	-	5 854	139 531	(133 677)	-96%	334 874
Community and social services		-	45 972	55 972	-	5 141	23 322	(18 181)	-78%	55 972
Sport and recreation		-	-	-	-	713	713	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	278 902	278 902	-	-	116 209	(116 209)	-100%	278 902
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	104 572	114 572	37 094	99 282	47 738	51 544	108%	114 572
Planning and development		-	13 936	13 936	12 923	30 382	5 807	24 575	423%	13 936
Road transport		-	90 636	100 636	24 171	68 900	41 932	26 969	64%	100 636
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	116 445	136 745	21 380	68 373	56 977	11 396	20%	136 745
Energy sources		-	12 500	22 800	352	8 352	9 500	(1 148)	-12%	22 800
Water management		-	71 931	71 931	9 608	28 905	29 971	(1 066)	-4%	71 931
Waste water management		-	27 514	27 514	6 598	24 085	11 464	12 621	110%	27 514
Waste management		-	4 500	14 500	4 822	7 031	6 042	989	16%	14 500
Other		-	2 500	2 500	-	(713)	1 042	(1 754)	-168%	2 500
Total Capital Expenditure - Functional Classification	3	-	580 892	621 992	64 917	180 490	259 163	(78 674)	-30%	621 992
Funded by:										
National Government		-	255 267	255 267	50 722	141 023	106 361	34 662	33%	255 267
Provincial Government		-	270 624	270 624	10 077	29 820	112 760	(82 940)	-74%	270 624
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	525 892	525 892	60 799	170 843	219 121	(48 279)	-22%	525 892
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	55 000	96 100	4 118	9 647	40 042	(30 395)	-76%	96 100
Total Capital Funding		-	580 892	621 992	64 917	180 490	259 163	(78 673)	-30%	621 992

A detailed analysis of the capital expenditure programme is provided in section 2.7 "Capital Expenditure Programme".

Table C6 displays the financial position of the municipality as at 30 November 2020.

KZN225 Msunduzi - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			365 664	587 059	173 475	587 059
Call investment deposits			16 772	16 772	139 533	16 772
Consumer debtors			2 485 905	2 165 986	2 264 823	2 165 986
Other debtors			67 824	67 824	2 598	67 824
Current portion of long-term receivables						
Inventory			36 181	36 181	583 372	36 181
Total current assets			2 972 345	2 873 821	3 163 801	2 873 821
Non current assets						
Long-term receivables					375	
Investments			2 970			
Investment property			782 333	2 970	707 627	2 970
Investments in Associate				782 333		782 333
Property, plant and equipment			7 111 998	7 160 598	6 794 957	7 160 598
Biological			1 066	1 066	1 070	1 066
Intangible			46 133	46 133	26 310	46 133
Other non-current assets			395 927	395 927	83 200	395 927
Total non current assets			8 340 426	8 389 026	7 613 539	8 389 026
TOTAL ASSETS			11 312 770	11 262 847	10 777 340	11 262 847
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			85 381	85 381	61 407	85 381
Consumer deposits			114 344	114 344	122 558	114 344
Trade and other payables			1 101 596	1 005 725	1 353 333	1 005 725
Provisions			140 398	140 398	176 727	140 398
Total current liabilities			1 441 718	1 345 847	1 714 024	1 345 847
Non current liabilities						
Borrowing			282 086	282 086	285 318	282 086
Provisions			809 779	809 779	534 772	809 779
Total non current liabilities			1 091 865	1 091 865	820 090	1 091 865
TOTAL LIABILITIES			2 533 583	2 437 712	2 534 115	2 437 712
NET ASSETS	2		8 779 187	8 825 134	8 243 225	8 825 134
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			8 550 274	8 596 221	8 053 055	8 596 221
Reserves			228 913	228 913	190 170	228 913
TOTAL COMMUNITY WEALTH/EQUITY	2		8 779 187	8 825 134	8 243 225	8 825 134

Consolidated Budget Tables (With Municipal Entity: Safe City)

KZN225 Msunduzi - Table C1 Consolidated Monthly Budget Statement Summary - M05 November

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	1 269 795	1 269 795	93 715	504 593	529 081	(24 488)	-5%	1 269 795
Service charges	-	3 575 764	3 575 764	272 809	1 446 616	1 489 902	(43 286)	-3%	3 575 764
Investment revenue	-	15 260	15 260	405	3 094	6 359	(3 265)	-51%	15 260
Transfers and subsidies	-	675 483	764 481	5 348	293 616	318 534	(24 918)	-8%	764 481
Other own revenue	-	381 508	381 508	22 337	139 721	158 962	(19 241)	-12%	381 508
Total Revenue (excluding capital transfers and contributions)	-	5 917 810	6 006 808	394 614	2 387 639	2 502 837	(115 198)	-5%	6 006 808
Employee costs	-	1 478 324	1 478 324	107 473	601 089	615 968	(14 879)	-2%	1 478 324
Remuneration of Councillors	-	53 650	53 650	4 014	21 626	22 354	(728)	-3%	53 650
Depreciation & asset impairment	-	489 941	482 441	34 777	176 860	201 017	(24 158)	-12%	482 441
Finance charges	-	31 793	36 505	2 965	16 439	15 211	1 228	8%	36 505
Materials and bulk purchases	-	2 654 837	2 671 934	227 117	1 214 944	1 113 306	101 638	9%	2 671 934
Transfers and subsidies	-	25 080	58 680	5 510	20 738	24 450	(3 712)	-15%	58 680
Other expenditure	-	782 850	781 554	58 315	260 152	325 647	(65 495)	-20%	781 554
Total Expenditure	-	5 516 477	5 563 090	440 170	2 311 848	2 317 954	(6 106)	-0%	5 563 090
Surplus/(Deficit)	-	401 333	443 718	(45 555)	75 792	184 883	(109 091)	-59%	443 718
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	525 892	525 892	67 444	186 753	219 121	(32 369)	-15%	525 892
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	927 224	969 610	21 889	262 544	404 004	(141 460)	-35%	969 610
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	927 224	969 610	21 889	262 544	404 004	(141 460)	-35%	969 610
Capital expenditure & funds sources									
Capital expenditure	-	580 892	621 992	65 077	180 659	259 163	(78 504)	-30%	621 992
Capital transfers recognised	-	525 892	525 892	60 799	170 843	219 121	(48 279)	-22%	525 892
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	55 000	96 100	4 277	9 816	40 042	(30 225)	-75%	96 100
Total sources of capital funds	-	580 892	621 992	65 077	180 659	259 163	(78 504)	-30%	621 992
Financial position									
Total current assets	-	2 972 345	3 193 740		3 166 993				3 193 740
Total non current assets	-	8 340 426	8 389 026		7 623 964				8 389 026
Total current liabilities	-	1 441 718	1 669 327		1 714 859				1 669 327
Total non current liabilities	-	1 091 865	1 091 865		820 090				1 091 865
Community wealth/Equity	-	8 779 187	8 821 573		8 256 009				8 821 573
Cash flows									
Net cash from (used) operating	-	752 533	787 419	(111 089)	(59 335)	328 091	387 427	118%	787 419
Net cash from (used) investing	-	(580 892)	(621 992)	(51 591)	(32 309)	(259 163)	(226 854)	88%	(621 992)
Net cash from (used) financing	-	(79 206)	(79 206)	(19 567)	(20 256)	(33 003)	(12 746)	39%	(79 206)
Cash/cash equivalents at the month/year end	-	382 436	603 831	-	358 147	553 535	195 387	35%	556 270
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	533 899	139 733	114 633	130 310	101 514	89 203	397 997	3 251 963	4 759 253
Creditors Age Analysis									
Total Creditors	1 091 155	(6 115)	26 246	208 561	(15 819)	34 433	-	14 872	1 353 333

KZN225 Msunduzi - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		-	1 572 339	1 661 337	101 878	723 559	692 224	31 335	5%	1 661 337
Executive and council		-	4 448	4 448	-	-	1 853	(1 853)	-100%	4 448
Finance and administration		-	1 567 891	1 656 889	101 878	723 559	690 370	33 188	5%	1 656 889
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	369 251	369 251	17 539	59 040	153 855	(94 815)	-62%	369 251
Community and social services		-	26 243	26 243	1 898	11 757	10 935	822	8%	26 243
Sport and recreation		-	11 002	11 002	21	36	4 584	(4 548)	-99%	11 002
Public safety		-	3 769	3 769	443	3 800	1 570	2 230	142%	3 769
Housing		-	328 237	328 237	15 178	43 447	136 766	(93 319)	-68%	328 237
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	106 923	106 923	26 718	82 201	44 551	37 650	85%	106 923
Planning and development		-	41 022	41 022	228	(255)	17 093	(17 348)	-101%	41 022
Road transport		-	65 793	65 793	26 489	82 441	27 414	55 027	201%	65 793
Environmental protection		-	108	108	-	15	45	(30)	-66%	108
Trading services		-	4 331 954	4 331 578	312 374	1 697 650	1 804 824	(107 174)	-6%	4 331 578
Energy sources		-	2 655 003	2 655 003	180 826	1 024 048	1 106 251	(82 203)	-7%	2 655 003
Water management		-	1 253 550	1 253 174	87 926	487 646	522 156	(34 510)	-7%	1 253 174
Waste water management		-	173 542	173 542	27 553	119 491	72 309	47 182	65%	173 542
Waste management		-	249 859	249 859	16 068	66 466	104 108	(37 642)	-36%	249 859
Other	4	-	63 611	63 611	3 549	11 942	26 505	(14 563)	-55%	63 611
Total Revenue - Functional	2	-	6 444 078	6 532 700	462 058	2 574 392	2 721 958	(147 566)	-5%	6 532 700
Expenditure - Functional										
Governance and administration		-	1 354 265	1 360 779	71 566	359 370	566 991	(207 622)	-37%	1 360 779
Executive and council		-	137 732	143 612	8 113	43 354	59 838	(16 484)	-28%	143 612
Finance and administration		-	1 194 546	1 195 180	62 350	310 684	497 992	(187 308)	-38%	1 195 180
Internal audit		-	21 987	21 987	1 102	5 332	9 161	(3 829)	-42%	21 987
Community and public safety		-	440 068	473 668	45 361	240 696	197 362	43 335	22%	473 668
Community and social services		-	128 374	128 374	11 378	71 370	53 489	17 881	33%	128 374
Sport and recreation		-	114 418	114 418	10 419	51 239	47 674	3 565	7%	114 418
Public safety		-	106 872	140 472	17 769	85 563	58 530	27 033	46%	140 472
Housing		-	90 130	90 130	5 030	28 288	37 554	(9 266)	-25%	90 130
Health		-	274	274	764	4 236	114	4 122	3612%	274
Economic and environmental services		-	288 173	294 296	25 928	135 791	122 623	13 168	11%	294 296
Planning and development		-	92 240	92 240	4 993	27 262	38 433	(11 171)	-29%	92 240
Road transport		-	171 069	177 192	19 312	99 720	73 830	25 890	35%	177 192
Environmental protection		-	24 865	24 865	1 622	8 810	10 360	(1 551)	-15%	24 865
Trading services		-	3 353 047	3 353 047	293 007	1 550 483	1 397 103	153 380	11%	3 353 047
Energy sources		-	2 291 332	2 291 332	192 757	1 034 439	954 722	79 717	8%	2 291 332
Water management		-	-	-	69 762	365 699	-	365 699		-
Waste water management		-	931 930	931 930	21 402	99 031	388 304	(289 273)	-74%	931 930
Waste management		-	129 784	129 784	9 086	51 313	54 077	(2 763)	-5%	129 784
Other		-	81 301	81 301	4 309	25 507	33 875	(8 368)	-25%	81 301
Total Expenditure - Functional	3	-	5 516 853	5 563 090	440 170	2 311 848	2 317 954	(6 106)	0%	5 563 090
Surplus/ (Deficit) for the year		-	927 224	969 610	21 889	262 544	404 004	(141 460)	-35%	969 610

KZN225 Msunduzi - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Manager		-	4 448	4 448	-	-	1 853	(1 853)	-100,0%	4 448
Vote 2 - City Finance		-	2 396 134	2 485 132	101 303	719 723	1 035 472	(315 748)	-30,5%	2 485 132
Vote 3 - Community Services and Social Equity		-	214 664	214 664	18 438	79 078	89 443	(10 366)	-11,6%	214 664
Vote 4 - Corporate Services		-	19 239	19 239	-	396	8 016	(7 620)	-95,1%	19 239
Vote 5 - Infrastructure Services		-	3 376 346	3 376 346	323 355	1 717 017	1 406 811	310 206	22,1%	3 376 346
Vote 6 - Sustainable Development and City Enterprises		-	432 870	432 870	18 948	52 226	180 363	(128 137)	-71,0%	432 870
Total Revenue by Vote	2	-	6 443 702	6 532 700	462 045	2 568 440	2 721 958	(153 518)	-5,6%	6 532 700
Expenditure by Vote	1									
Vote 1 - City Manager		-	181 805	187 685	11 295	60 555	78 202	(17 647)	-22,6%	187 685
Vote 2 - City Finance		-	700 878	701 512	31 281	136 292	292 297	(156 005)	-53,4%	701 512
Vote 3 - Community Services and Social Equity		-	743 752	743 752	63 235	351 297	309 897	41 400	13,4%	743 752
Vote 4 - Corporate Services		-	200 549	200 549	9 179	52 280	83 562	(31 282)	-37,4%	200 549
Vote 5 - Infrastructure Services		-	3 393 289	3 399 787	305 630	1 612 010	1 416 578	195 432	13,8%	3 399 787
Vote 6 - Sustainable Development and City Enterprises		-	296 205	329 805	19 549	99 413	137 419	(38 005)	-27,7%	329 805
Total Expenditure by Vote	2	-	5 516 477	5 563 090	440 170	2 311 848	2 317 954	(6 106)	-0,3%	5 563 090
Surplus/ (Deficit) for the year	2	-	927 224	969 610	21 875	256 592	404 004	(147 412)	-36,5%	969 610

KZN225 Msunduzi - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			1 269 795	1 269 795	93 715	504 593	529 081	(24 488)	-5%	1 269 795
Service charges - electricity revenue			2 584 776	2 584 776	179 319	1 006 480	1 076 990	(70 510)	-7%	2 584 776
Service charges - water revenue			722 633	722 633	69 695	329 973	301 097	28 876	10%	722 633
Service charges - sanitation revenue			152 022	152 022	14 884	65 642	63 342	2 299	4%	152 022
Service charges - refuse revenue			116 333	116 333	8 912	44 521	48 472	(3 951)	-8%	116 333
Rental of facilities and equipment			29 079	29 079	1 628	1 342	12 116	(10 774)	-89%	29 079
Interest earned - external investments			15 260	15 260	405	3 094	6 359	(3 265)	-51%	15 260
Interest earned - outstanding debtors			202 458	202 458	16 922	74 041	84 357	(10 316)	-12%	202 458
Dividends received								-		
Fines, penalties and forfeits			1 799	1 799	63	(229)	749	(979)	-131%	1 799
Licences and permits			1 120	1 120	61	255	466	(212)	-45%	1 120
Agency services			602	602	329	329	251	78	31%	602
Transfers and subsidies			675 483	764 481	5 348	293 616	318 534	(24 918)	-8%	764 481
Other revenue			146 452	146 452	3 333	63 983	61 022	2 961	5%	146 452
Gains								-		
Total Revenue (excluding capital transfers and contributions)			5 917 810	6 006 808	394 614	2 387 639	2 502 837	(115 198)	-5%	6 006 808
Expenditure By Type										
Employee related costs			1 478 324	1 478 324	107 473	601 089	615 968	(14 879)	-2%	1 478 324
Remuneration of councillors			53 650	53 650	4 014	21 626	22 354	(728)	-3%	53 650
Debt impairment			123 904	123 904	2 058	5 026	51 627	(46 601)	-90%	123 904
Depreciation & asset impairment			489 941	482 441	34 777	176 860	201 017	(24 158)	-12%	482 441
Finance charges			31 793	36 505	2 965	16 439	15 211	1 228	8%	36 505
Bulk purchases			2 608 224	2 608 224	223 446	1 206 100	1 086 760	119 340	11%	2 608 224
Other materials			46 613	63 710	3 670	8 844	26 546	(17 702)	-67%	63 710
Contracted services			464 723	491 460	46 763	188 094	204 775	(16 682)	-8%	491 460
Transfers and subsidies			25 080	58 680	5 510	20 738	24 450	(3 712)	-15%	58 680
Other expenditure			194 223	166 189	9 494	67 033	69 245	(2 213)	-3%	166 189
Losses				-				-		
Total Expenditure			5 516 477	5 563 090	440 170	2 311 848	2 317 954	(6 106)	0%	5 563 090
Surplus/(Deficit)			-	401 333	(45 555)	75 792	184 883	(109 091)	-59%	443 718
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			525 892	525 892	67 444	186 753	219 121	(32 369)	-15%	525 892
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions			-	927 224	969 610	21 889	262 544	404 004		969 610
Taxation								-		
Surplus/(Deficit) after taxation			-	927 224	969 610	21 889	262 544	404 004		969 610
Attributable to minorities										
Surplus/(Deficit) attributable to municipality			-	927 224	969 610	21 889	262 544	404 004		969 610
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year			-	927 224	969 610	21 889	262 544	404 004		969 610

KZN225 Msunduzi - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M05 November

Vote Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - City Manager		-	3 800	3 800	-	7	1 583	(1 576)	-100%	3 800
Vote 2 - City Finance		-	12 500	12 500	-	205	5 208	(5 003)	-96%	12 500
Vote 3 - Community Services and Social Equity		-	23 812	23 812	228	2 524	9 922	(7 398)	-75%	23 812
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure Services		-	168 455	168 455	35 420	75 805	70 190	5 616	8%	168 455
Vote 6 - Sustainable Development and City Enterprises		-	300 600	300 600	12 032	29 501	125 250	(95 749)	-76%	300 600
Total Capital Multi-year expenditure	4,7	-	509 168	509 168	47 680	108 043	212 153	(104 110)	-49%	509 168
Single Year expenditure appropriation	2									
Vote 1 - City Manager		-	-	-	-	1 136	-	1 136	-	-
Vote 2 - City Finance		-	15 000	15 800	97	-	6 583	(6 583)	-100%	15 800
Vote 3 - Community Services and Social Equity		-	13 700	33 700	6 117	10 453	14 042	(3 588)	-26%	33 700
Vote 4 - Corporate Services		-	-	-	-	7	-	7	-	-
Vote 5 - Infrastructure Services		-	33 000	53 300	10 132	61 053	22 208	38 844	175%	53 300
Vote 6 - Sustainable Development and City Enterprises		-	10 024	10 024	1 050	(33)	4 177	(4 209)	-101%	10 024
Total Capital single-year expenditure	4	-	71 724	112 824	17 396	72 616	47 010	25 606	54%	112 824
Total Capital Expenditure		-	580 892	621 992	65 077	180 659	259 163	(78 504)	-30%	621 992
Capital Expenditure - Functional Classification										
Governance and administration		-	32 500	33 300	6 443	7 694	13 875	(6 181)	-45%	33 300
Executive and council			5 000	5 000	6 346	7 488	2 083	5 405	259%	5 000
Finance and administration			27 500	28 300	97	205	11 792	(11 586)	-98%	28 300
Internal audit			-	-	-	-	-	-	-	-
Community and public safety		-	324 874	334 874	160	6 023	139 531	(133 508)	-96%	334 874
Community and social services			45 972	55 972		5 141	23 322	(18 181)	-78%	55 972
Sport and recreation						713		713		
Public safety					160	170		170		
Housing			278 902	278 902			116 209	(116 209)	-100%	278 902
Health										
Economic and environmental services		-	104 572	114 572	37 094	99 282	47 738	51 544	108%	114 572
Planning and development			13 936	13 936	12 923	30 382	5 807	24 575	423%	13 936
Road transport			90 636	100 636	24 171	68 900	41 932	26 969	64%	100 636
Environmental protection										
Trading services		-	103 769	136 745	21 380	68 373	56 977	11 396	20%	136 745
Energy sources			12 500	22 800	352	8 352	9 500	(1 148)	-12%	22 800
Water management			59 255	71 931	9 608	28 905	29 971	(1 066)	-4%	71 931
Waste water management			27 514	27 514	6 598	24 085	11 464	12 621	110%	27 514
Waste management			4 500	14 500	4 822	7 031	6 042	989	16%	14 500
Other			2 500	2 500		(713)	1 042	(1 754)	-168%	2 500
Total Capital Expenditure - Functional Classification	3	-	568 215	621 992	65 077	180 659	259 163	(78 504)	-30%	621 992
Funded by:										
National Government			255 267	255 267	50 722	141 023	106 361	34 662	33%	255 267
Provincial Government			270 624	270 624	10 077	29 820	112 760	(82 940)	-74%	270 624
District Municipality										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)										
Transfers recognised - capital		-	525 892	525 892	60 799	170 843	219 121	(48 279)	-22%	525 892
Borrowing	6									
Internally generated funds			55 000	96 100	4 277	9 816	40 042	(30 225)	-75%	96 100
Total Capital Funding		-	580 892	621 992	65 077	180 659	259 163	(78 504)	-30%	621 992

KZN225 Msunduzi - Table C6 Consolidated Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2019/20	Budget Year 2020/21				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			365 664	587 059	173 553	587 059	
Call investment deposits			16 772	16 772	142 625	16 772	
Consumer debtors			2 485 905	2 485 905	2 264 823	2 485 905	
Other debtors			67 824	67 824	2 620	67 824	
Current portion of long-term receivables				-			
Inventory			36 181	36 181	583 372	36 181	
Total current assets			-	2 972 345	3 193 740	3 166 993	3 193 740
Non current assets							
Long-term receivables					375		
Investments			2 970	2 970		2 970	
Investment property			782 333	782 333	707 627	782 333	
Investments in Associate							
Property, plant and equipment			7 111 998	7 160 598	6 805 382	7 160 598	
Biological			1 066	1 066	1 070	1 066	
Intangible			46 133	46 133	26 310	46 133	
Other non-current assets			395 927	395 927	83 200	395 927	
Total non current assets			-	8 340 426	8 389 026	7 623 964	8 389 026
TOTAL ASSETS			-	11 312 770	11 582 765	10 790 958	11 582 765
LIABILITIES							
Current liabilities							
Bank overdraft							
Borrowing			85 381	85 381	61 407	85 381	
Consumer deposits			114 344	114 344	122 558	114 344	
Trade and other payables			1 101 596	1 329 205	1 353 333	1 329 205	
Provisions			140 398	140 398	177 561	140 398	
Total current liabilities			-	1 441 718	1 669 327	1 714 859	1 669 327
Non current liabilities							
Borrowing			282 086	282 086	285 318	282 086	
Provisions			809 779	809 779	534 772	809 779	
Total non current liabilities			-	1 091 865	1 091 865	820 090	1 091 865
TOTAL LIABILITIES			-	2 533 583	2 761 192	2 534 949	2 761 192
NET ASSETS	2		-	8 779 187	8 821 573	8 256 009	8 821 573
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			8 550 274	8 592 659	8 065 838	8 592 659	
Reserves			228 913	228 913	190 170	228 913	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	8 779 187	8 821 573	8 256 009	8 821 573

PART 2 – SUPPORTING DOCUMENTATION

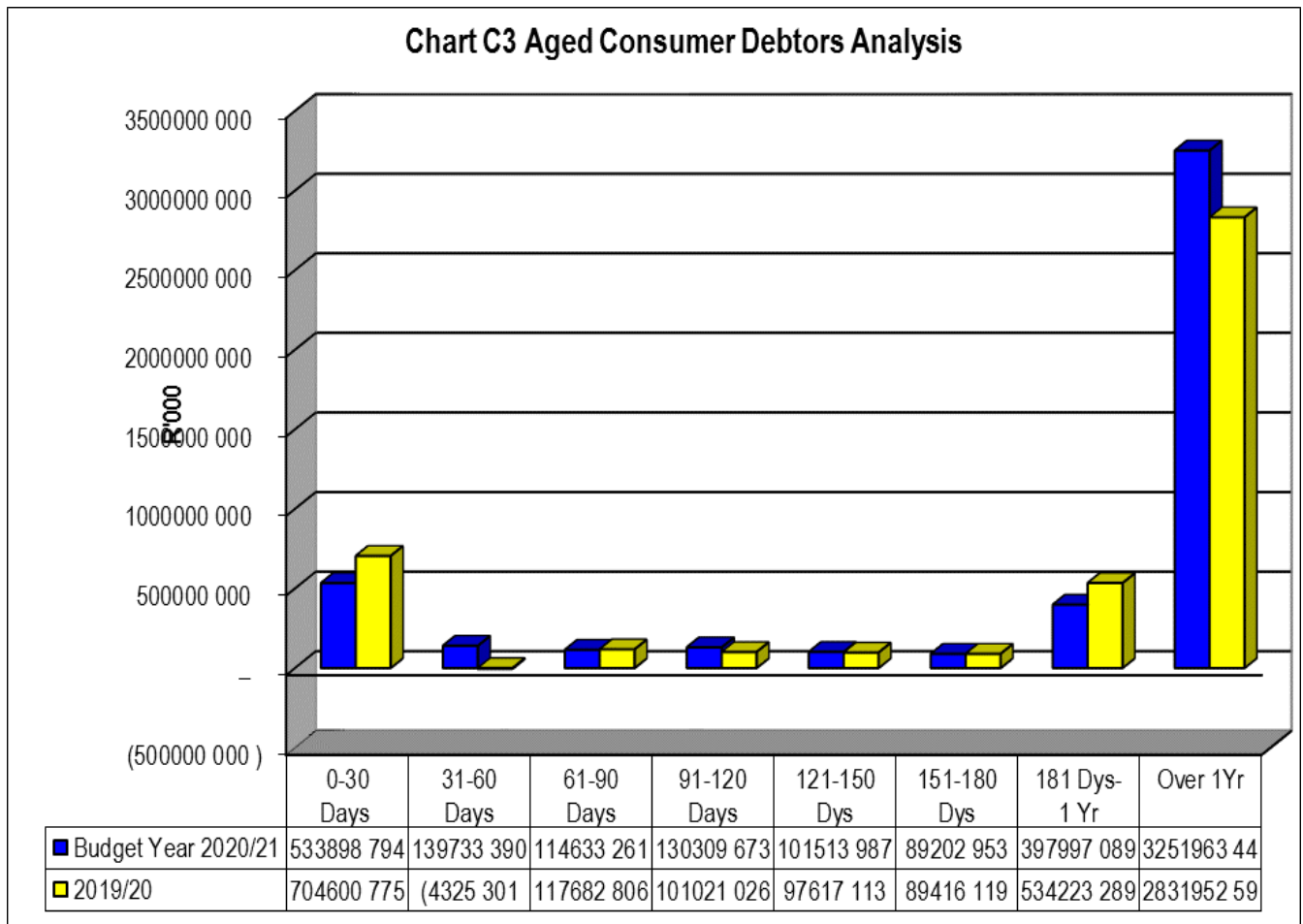
2.1 Debtors Analysis

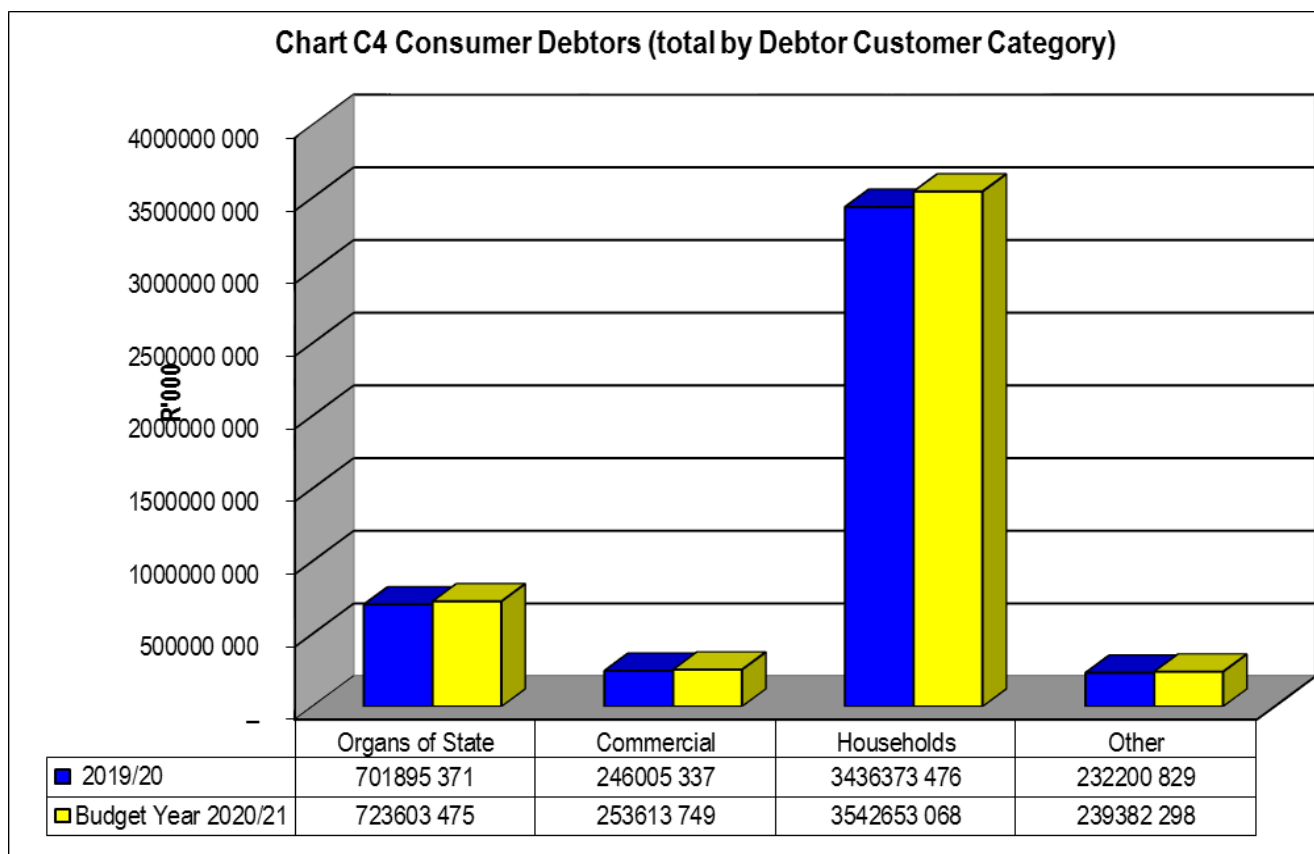
The table presented below summarises the Debtors Age Analysis as at 30 November 2020

KZN225 Msunduzi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	130 465	45 427	34 754	42 550	27 923	27 752	142 086	1 320 138	1 771 095	1 560 449		1 004 865	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	164 665	31 011	18 837	15 700	9 726	7 897	36 554	146 802	431 192	216 679		93 667	
Receivables from Non-exchange Transactions - Property Rates	1400	168 072	35 601	34 697	39 327	23 048	19 963	87 302	548 942	956 951	718 582		408 840	
Receivables from Exchange Transactions - Waste Water Management	1500	26 936	6 723	6 014	5 155	5 038	5 605	22 827	239 294	317 592	277 920		191 453	
Receivables from Exchange Transactions - Waste Management	1600	14 221	3 519	3 183	2 973	1 912	2 565	13 397	137 218	178 987	158 064		106 979	
Receivables from Exchange Transactions - Property Rental Debtors	1700	2 811	866	810	861	631	1 639	5 262	43 010	55 891	51 404		33 953	
Interest on Arrear Debtor Accounts	1810	31 887	16 466	16 178	23 329	32 395	23 783	90 341	494 617	728 996	664 465		249 232	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	(5 158)	122	160	416	840	-	227	321 943	318 549	323 425		321 159	
Total By Income Source	2000	533 899	139 733	114 633	130 310	101 514	89 203	397 997	3 251 963	4 759 253	3 970 987	-	2 410 148	
2019/20 - totals only		704 601	(4 325)	117 683	101 021	97 617	89 416	534 223	2 831 953	4 472 188	3 654 230		2 129 136	
Debtors Age Analysis By Customer Group														
Organs of State	2200	228 267	32 923	21 315	19 281	19 795	14 883	56 949	330 190	723 603	441 098		230 338	
Commercial	2300	49 959	13 834	13 735	13 911	7 995	5 984	23 660	124 535	253 614	176 085		79 811	
Households	2400	249 352	87 823	74 014	88 464	70 127	63 907	298 873	2 610 093	3 542 653	3 131 465		1 950 855	
Other	2500	6 321	5 152	5 570	8 654	3 597	4 428	18 515	187 145	239 382	222 340		149 144	
Total By Customer Group	2600	533 899	139 733	114 633	130 310	101 514	89 203	397 997	3 251 963	4 759 253	3 970 987	-	2 410 148	

Chart 1: Debtors Age Analysis by Customer Group





The information presented in the chart above reflects an increase in the outstanding debtor’s balances when compared to the prior month balance bringing the total outstanding debtors balance to R 4.759 billion.

Total debt owed to the municipality ranked from highest to lowest for current budget year reflects that households owe 75% of the total municipal debt as detailed below:

- ✓ Households 75%
- ✓ Commercial 5%
- ✓ Organs of State 15%
- ✓ Other 5%

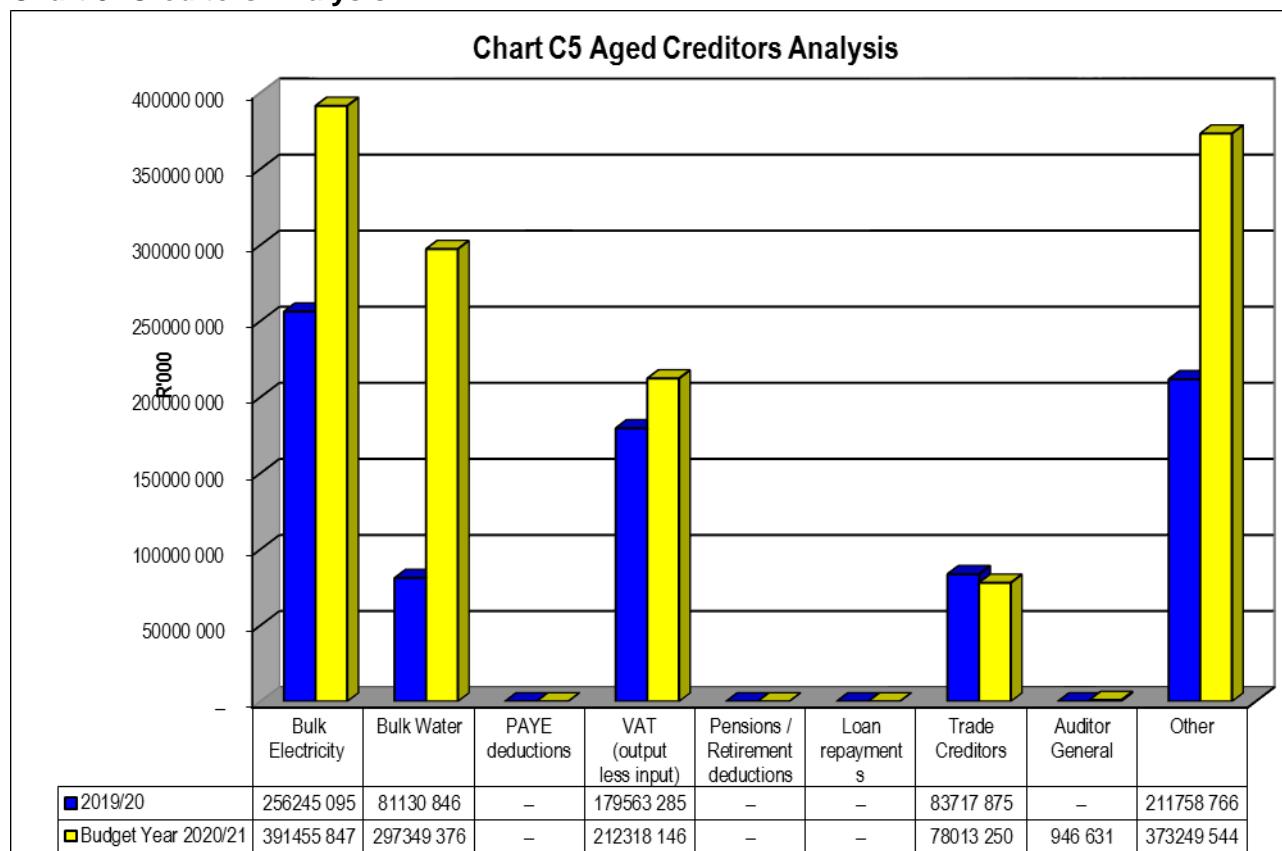
2.2 Creditors Analysis

Table SC 4 below presents the aged creditors as at 30 November 2020

KZN225 Msunduzi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November												
Description	NT Code	Budget Year 2020/21								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	327 694	-	(66 809)	130 571						391 456	256 245
Bulk Water	0200	84 463	84 463	(30 730)	158 864	290					297 349	81 131
PAYE deductions	0300										-	-
VAT (output less input)	0400	212 318									212 318	179 563
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	92 484	(90 578)	123 784	(80 873)	(16 109)	34 433	-	14 872		78 013	83 718
Auditor General	0800	947									947	-
Other	0900	373 250									373 250	211 759
Total By Customer Type	1000	1 091 155	(6 115)	26 246	208 561	(15 819)	34 433	-	14 872		1 353 333	812 416

The chart below presents the creditors per their source for the month ending 30 November 2020.

Chart 3: Creditors Analysis



2.3 Investment Portfolio Analysis

The following information presents the short-term investments balances broken down per investment type as at 30 November 2020.

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Call Accounts										172 181	241	(140 404)	107 514	139 533
														-
														-
														-
														-
Municipality sub-total										172 181		(140 404)	107 514	139 533
Entities														
Call Accounts										4 302	7	(1 216)		3 093
														-
														-
														-
														-
Entities sub-total										4 302		(1 216)	-	3 093
TOTAL INVESTMENTS AND INTEREST	2									176 483		(141 620)	107 514	142 625

The total consolidated investment balances as at 30 November 2020 amounted to R 142.625 million

2.4 Allocation and Grant receipts and Expenditure

Grant Receipts: The total year to date operational and capital grant receipts for the month of November amounted to R 715.454 million that is inclusive of equitable share of R 545.085 million and Capital transfers of R 116.204 million.

KZN225 Msunduzi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	-	608 609	697 607	278 053	554 785	290 669	264 116	90,9%	697 607
Local Government Equitable Share			593 405	682 403	278 053	545 085	284 335	260 751	91,7%	682 403
Finance Management			1 700	1 700		1 700	708	992	140,0%	1 700
Municipal Systems Improvement								-		
EPWP Incentive			4 388	4 388			1 828	(1 828)	-100,0%	4 388
Water Services Operating Subsidy								-		
Public Transport Infrastructure								-		
Energy Efficiency and Demand Management								-		
Operating costs-MIG			9 116	9 116		8 000	3 798	4 202	110,6%	9 116
Provincial Government:		-	66 875	66 875	23 500	44 465	27 864	16 600	59,6%	66 875
Provincial Government								-		
Expanded Public Works Grant						1 097		1 097		
Sport and Recreation								-		
Human Settlements - Title Deeds Restoration			3 603	3 603			1 501	(1 501)	-100,0%	3 603
Human Settlements - Accredited Municipalities			4 264	4 264			1 777	(1 777)	-100,0%	4 264
Human Settlements - Accredited Municipal RO			24 079	24 079			10 033	(10 033)	-100,0%	24 079
Human Settlements - Housing Development			22 740	22 740	2 314	22 182	9 475	12 706	134,1%	22 740
Arts and Culture- Community Library Services					21 186	21 186		21 186		
Arts and Culture- Provincialisation	4		10 200	10 200			4 250	(4 250)	-100,0%	10 200
Arts and Culture-Museum Subsidies			488	488			203	(203)	-100,0%	488
COGTA			1 500	1 500			625	(625)	-100,0%	1 500
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	-	675 483	764 481	301 553	599 250	318 534	280 716	88,1%	764 481
Capital Transfers and Grants										
National Government:		-	255 267	255 267	-	112 450	106 361	6 089	5,7%	255 267
Municipal Infrastructure Grant (MIG)			187 012	187 012		72 000	77 922	(5 922)	-7,6%	187 012
Public Transport and Systems								-		
Neighbourhood Development Partnership			35 000	35 000		10 450	14 583	(4 133)	-28,3%	35 000
Dept of Mineral/Electricity								-		
Intergrated National Electrification Programme								-		
Municipal Systems Improvement								-		
Municipal Water Infrastructure Grant			33 255	33 255		30 000	13 856	16 144	116,5%	33 255
Energy Efficiency and Demand Management								-		
Provincial Government:		-	270 624	270 624	766	3 754	112 760	(109 006)	-96,7%	270 624
Airport Development Project						2 500		2 500		
Sport and Recreation								-		
KZNPA								-		
Housing-Military Veterans			6 124	6 124			2 552	(2 552)	-100,0%	6 124
Airport Grant			2 500	2 500			1 042	(1 042)	-100,0%	2 500
Arts and Culture-Museum Subsidies			774	774			323	166	51,3%	774
COGTA								-		
Human Settlement			244 264	244 264			101 777	(101 777)	-100,0%	244 264
Human Settlement - Housing Accreditation			6 750	6 750	766	766	2 813	(2 046)	-72,8%	6 750
Provincial Government:								-		
Arts and Culture-Museum Subsidies - Tatham Art Gallery			10 212	10 212		488	4 255	-		10 212
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	525 892	525 892	766	116 204	219 121	(102 917)	-47,0%	525 892
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	1 201 375	1 290 373	302 320	715 454	537 655	177 799	33,1%	1 290 373

Grants Expenditure: The YTD budget grant expenditure for the month of November 2020 amounted to R 537.655 million, and YTD actual expenditure amounted to R 196.828 million

KZN225 Msunduzi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	608 609	697 607	28 928	76 293	290 669	(214 376)	-73,8%	697 607
Local Government Equitable Share			593 405	682 403			284 335	(284 335)	-100,0%	682 403
Finance Management			1 700	1 700	82	428	708	(280)	-39,5%	1 700
Municipal Systems Improvement										
EPWP Incentive			4 388	4 388	4 292	12 917	1 828	11 089	606,5%	4 388
Water Services Operating Subsidy								-		
Public Transport Infrastructure					22 014	54 977		54 977		
Energy Efficiency and Demand Management								-		
Operating costs-MIG			9 116	9 116	2 540	7 970	3 798	4 172	109,8%	9 116
Provincial Government:		-	66 875	66 875	10 407	34 550	27 864	6 685	24,0%	66 875
Provincial Government								-		
Expanded Public Works Grant								-		
Sport and Recreation								-		
Human Settlements - Title Deeds Restoration			3 603	3 603			1 501	(1 501)	-100,0%	3 603
Human Settlements - Accredited Municipalities			4 264	4 264			1 777	(1 777)	-100,0%	4 264
Human Settlements - Accredited Municipal RO			24 079	24 079			10 033	(10 033)	-100,0%	24 079
Human Settlements - Housing Development			22 740	22 740	9 027	26 486	9 475	17 011	179,5%	22 740
Arts and Culture- Community Library Services					1 381	9 259		9 259		
Arts and Culture- Provincialisation			10 200	10 200			4 250	(4 250)	-100,0%	10 200
Arts and Culture-Museum Subsidies			488	488			203	(203)	-100,0%	488
COGTA			1 500	1 500		(1 195)	625	(1 820)	-291,2%	1 500
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		-	675 483	764 481	39 336	110 843	318 534	(207 691)	-65,2%	764 481
Capital expenditure of Transfers and Grants										
National Government:		-	255 267	255 267	22 862	71 733	106 361	(34 628)	-32,6%	255 267
Municipal Infrastructure Grant (MIG)			187 012	187 012	22 862	71 733	77 922	(6 188)	-7,9%	187 012
Public Transport and Systems								-		
Neighbourhood Development Partnership			35 000	35 000			14 583	(14 583)	-100,0%	35 000
Dept of Mineral/Electricity								-		
Intergrated National Electrification Programme								-		
Municipal Systems Improvement								-		
Municipal Water Infrastructure Grant			33 255	33 255			13 856	(13 856)	-100,0%	33 255
Energy Efficiency and Demand Management								-		
Provincial Government:		-	270 624	270 624	3 927	14 252	112 760	(98 508)	-87,4%	270 624
Arts and Culture-Museum Subsidies								-		
Airport Development Project					1 050	1 050				
Sport and Recreation										
KZNPA										
Housing-Military Veterans			6 124	6 124			2 552			6 124
Airport Grant			2 500	2 500			1 042			2 500
Arts and Culture-Museum Subsidies			774	774			323			774
COGTA										
Human Settlement			244 264	244 264			101 777			244 264
Human Settlement - Housing Accreditation			6 750	6 750	2 877	13 149	2 813			6 750
Provincial Government										
Arts and Culture-Museum Subsidies - Tatham Art Gallery			10 212	10 212		53	4 255	(4 202)	-98,8%	10 212
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	525 892	525 892	26 789	85 985	219 121	(133 136)	-60,8%	525 892
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	1 201 375	1 290 373	66 125	196 828	537 655	(340 827)	-63,4%	1 290 373

Councillor and Board Member and Employee Benefits

KZN225 Msunduzi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			15 792	15 792	2 760	13 578	6 580	6 998	106%	15 792
Pension and UIF Contributions			6 274	6 274	357	2 070	2 614	(544)	-21%	6 274
Medical Aid Contributions			10 528	10 528	155	799	4 387	(3 588)	-82%	10 528
Motor Vehicle Allowance			10 528	10 528	497	2 874	4 387	(1 513)	-34%	10 528
Cellphone Allowance			5 264	5 264	227	1 781	2 193	(412)	-19%	5 264
Housing Allowances			5 264	5 264	11	55	2 193	(2 138)	-97%	5 264
Other benefits and allow ances					7	469		469		
Sub Total - Councillors		-	53 650	53 650	4 014	21 626	22 354	(728)	-3%	53 650
% increase	4									
Senior Managers of the Municipality										
Basic Salaries and Wages			10 640	10 640	762	3 204	4 433	(1 229)	-28%	10 640
Pension and UIF Contributions			1 458	1 458	69	344	608	(264)	-43%	1 458
Medical Aid Contributions			160	160	8	38	67	(29)	-43%	160
Overtime			-	-						
Performance Bonus			666	666		97	277	(181)	-65%	666
Motor Vehicle Allowance			1 278	1 278	125	376	533	(157)	-29%	1 278
Cellphone Allowance			111	111	7	35	46	(12)	-25%	111
Housing Allowances			756	756	2	10	315	(305)	-97%	756
Sub Total - Senior Managers of Municipality		-	15 070	15 070	972	4 103	6 279	(2 176)	-35%	15 070
% increase	4									
Other Municipal Staff										
Basic Salaries and Wages			904 436	904 436	67 388	338 488	376 848	(38 360)	-10%	904 436
Pension and UIF Contributions			188 647	188 647	13 951	70 251	78 603	(8 352)	-11%	188 647
Medical Aid Contributions			70 301	70 301	5 209	26 006	29 292	(3 286)	-11%	70 301
Overtime			73 644	73 644	7 208	39 590	30 685	8 905	29%	73 644
Performance Bonus			70 366	70 366	12	63 558	29 319	34 239	117%	70 366
Motor Vehicle Allowance			24 659	24 659	2 412	11 680	10 275	1 405	14%	24 659
Cellphone Allowance			4 233	4 233	351	1 691	1 764	(73)	-4%	4 233
Housing Allowances			7 813	7 813	367	1 833	3 255	(1 423)	-44%	7 813
Other benefits and allow ances			46 855	46 855	6 185	29 945	19 523	10 422	53%	46 855
Long service awards			24 173	24 173	2 706	10 421	10 072	349	3%	24 173
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff		-	1 415 127	1 415 127	105 789	593 462	589 636	3 826	1%	1 415 127
% increase	4									
Total Parent Municipality		-	1 483 848	1 483 848	110 775	619 192	618 270	922	0%	1 483 848
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	1 483 848	1 483 848	110 775	619 192	618 270	922	0%	1 483 848
% increase	4									
TOTAL MANAGERS AND STAFF		-	1 430 197	1 430 197	106 762	597 565	595 916	1 650	0%	1 430 197

Councillor Allowances

The expenditure on councillor allowances year to date budget for month of November 2020 amounted to R 22.354 million. The year to date actual councillor's allowance amounted to R 21.626 million.

Employee Benefits

The total consolidated year to date actual salaries expenditure as at 30 November 2020 amounted to R 619.192 million, against the year to date budget of R 618.270 million.

The detailed staff benefits report is contained in the s66 report

2.5 Parent Municipality Financial Performance

REVENUE AND EXPENDITURE ANALYSIS

The financial performance section analyses material variances between the actual targets as at year to date and the budget for the same period. This report analyses each major component under following headings;

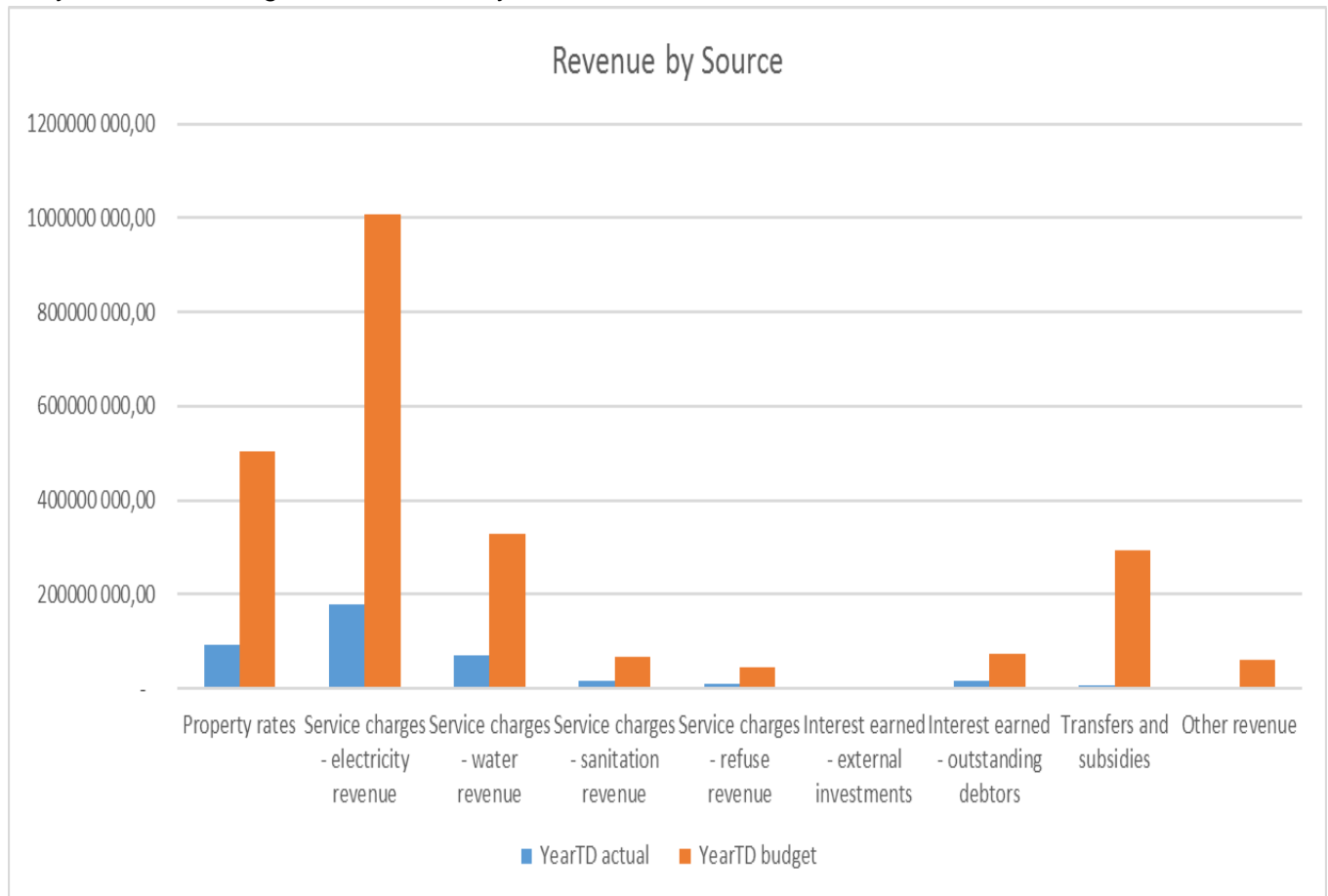
- ✓ Revenue by Source and
- ✓ Operational Expenditure by Type

2.5.1 FINANCIAL PERFORMANCE

REVENUE ANALYSIS

Chart 4: Revenue Analysis

The chart below presents the eighth month's year to date actual revenue movements against the year to date budgets movements by source of revenue.



Service Charges – Electricity Revenue: This is a major revenue source of the Municipality; contributing 42% of the total operating revenue basket as at 30 November 2020. The year to date actual revenue earned from electricity service charges amounted to R 1.006 billion and the year to date budget amounted to R 1.077 billion.

Property Rates: This is the second largest revenue source of the Municipality; contributing 21% of the total operating revenue basket as at 30 November 2020. The year to date actual revenue earned from property rates slightly under performed by -5% when compared to the Year To Date (YTD) Budget.

Service Charges - Water revenue: The revenue earned from Water charges shared 14% of the YTD actual revenue, there is an over performance of 10% when comparing YTD actual to YTD Budget.

Service Charges - sanitation revenue: The revenue earned from Sanitation service charges shared 3% of the YTD actual revenue, and reflects an over performance of 4% when comparing the YTD actual revenue to the YTD budget.

Service Charges - refuse revenue: The revenue earned from refuse service charges shared 2% of the YTD actual revenue, reflects a variance of -8% when comparing the YTD actual revenue to the YTD budget.

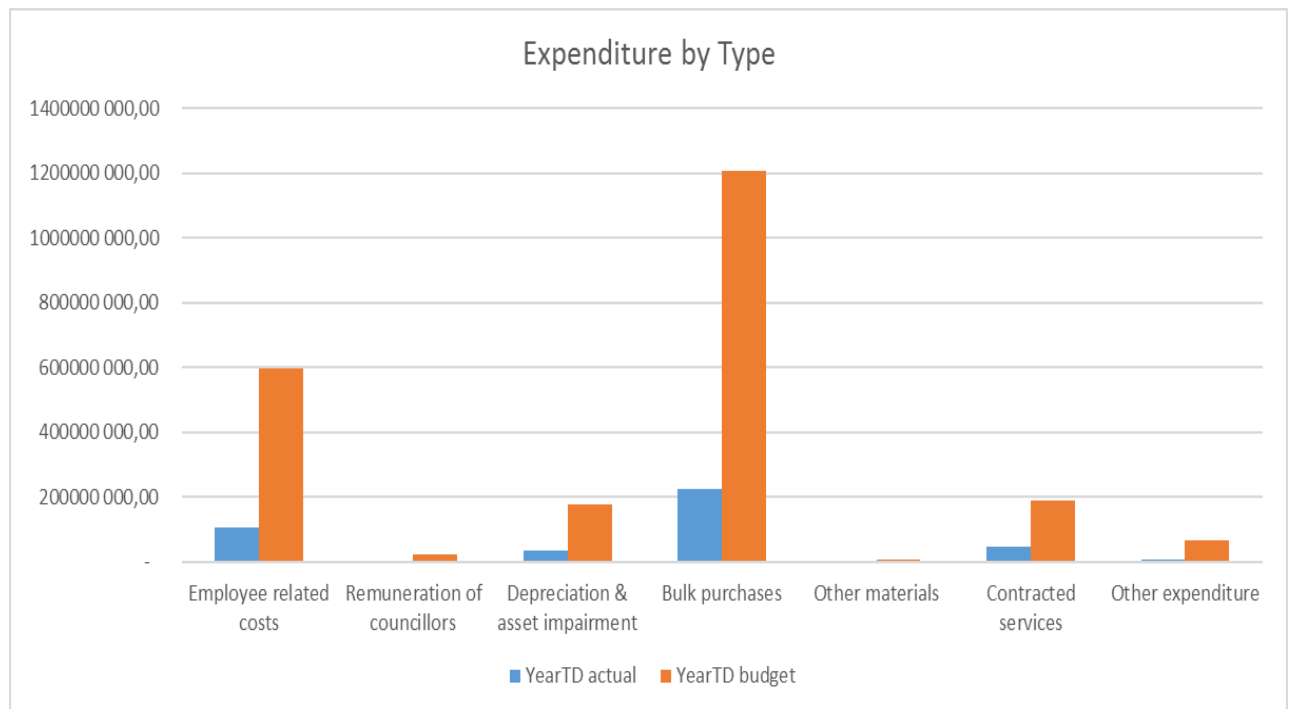
Transfers recognised – Operational is made up of all operational grants funding mainly from the National & Provincial Government Departments, the largest of these being the equitable share.

Interest earned – outstanding debtors contributed 3% to the total operating revenue.

OPERATIONAL EXPENDITURE ANALYSIS

The chart below presents the fifth month's year to date operational expenditure movements against the year to date budget movements by type

Chart 5: Expenditure by Type



Employee Related Costs: There is variance of -3% in respect of actual YTD expenditure on employee related costs against the YTD budget. This is due to post that are vacant and yet to be filled. A detailed line item and business unit analysis of the employee related cost is contained in the MFMA S66 report on staff benefits.

Other Expenditure: The YTD budget amounted to R 68.564 million while the year to date actual costs incurred amounted to R 66.742 million resulting in an under expenditure of R 1.822 million when comparing year to actual against year to date budget.

Finance Charges: The Finance charges have 8% variance when comparing the YTD budget and YTD actual.

Contracted Services: YTD Budget for contracted services amounted to R 204.385 million, whilst the actual year to date amounted to R 188.049 million, resulting in a variance of -8%

2.6 Municipal Entity Financial Performance

Safe City Msunduzi NPC - Table F1 Monthly Budget Statement Summary - M05 November

Description	2019/20	Current Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	99	109	-	7	27	45	(0)	-40%	109
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Other own revenue	13 086	13 563	-	-	2 948	5 897	(3)	-50%	13 563
Total Revenue (excluding capital transfers and contributions)	13 185	13 672	-	7	2 976	5 942	(2 966)	(0)	13 672
Employee costs	10 527	10 951	-	711	3 523	3 980	(456)	(0)	10 951
Remuneration of Board Members	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	949	950	-	69	347	396	(49)	(0)	950
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	20	39	-	6	11	11	(0)	(0)	39
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	2 281	2 289	-	67	336	820	(484)	(0)	2 289
Total Expenditure	13 777	14 229	-	853	4 217	5 207	(990)	(0)	14 229
Surplus/(Deficit)	(592)	(557)	-	(846)	(1 241)	735	(1 976)	(0)	(557)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(592)	(557)	-	(846)	(1 241)	735	(1 976)	(0)	(557)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(592)	(557)	-	(846)	(1 241)	735	(1 976)	(0)	(557)
Capital expenditure & funds sources									
Capital expenditure	258	284	-	160	170	118	51	0	-
Transfers recognised - capital	258	284	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	258	284	-	-	-	-	-	-	-
Financial position									
Total current assets	1 299	1 069	-	-	3 192	-	-	-	1 069
Total non current assets	11 514	11 692	-	-	10 425	-	-	-	11 692
Total current liabilities	650	782	-	-	834	-	-	-	782
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	12 163	11 979	-	-	12 783	-	-	-	11 979
Cash flows									
Net cash from (used) operating	(1 777)	(841)	-	(1 129)	2 019	1 028	991	0	(841)
Net cash from (used) investing	(48)	(284)	-	(160)	(170)	(118)	(51)	0	(284)
Net cash from (used) financing	-	(790)	-	-	-	(66)	66	(0)	(790)
Cash/cash equivalents at the year end	1 321	1 231	3 146	(1 289)	1 850	844	1 006	0	1 231

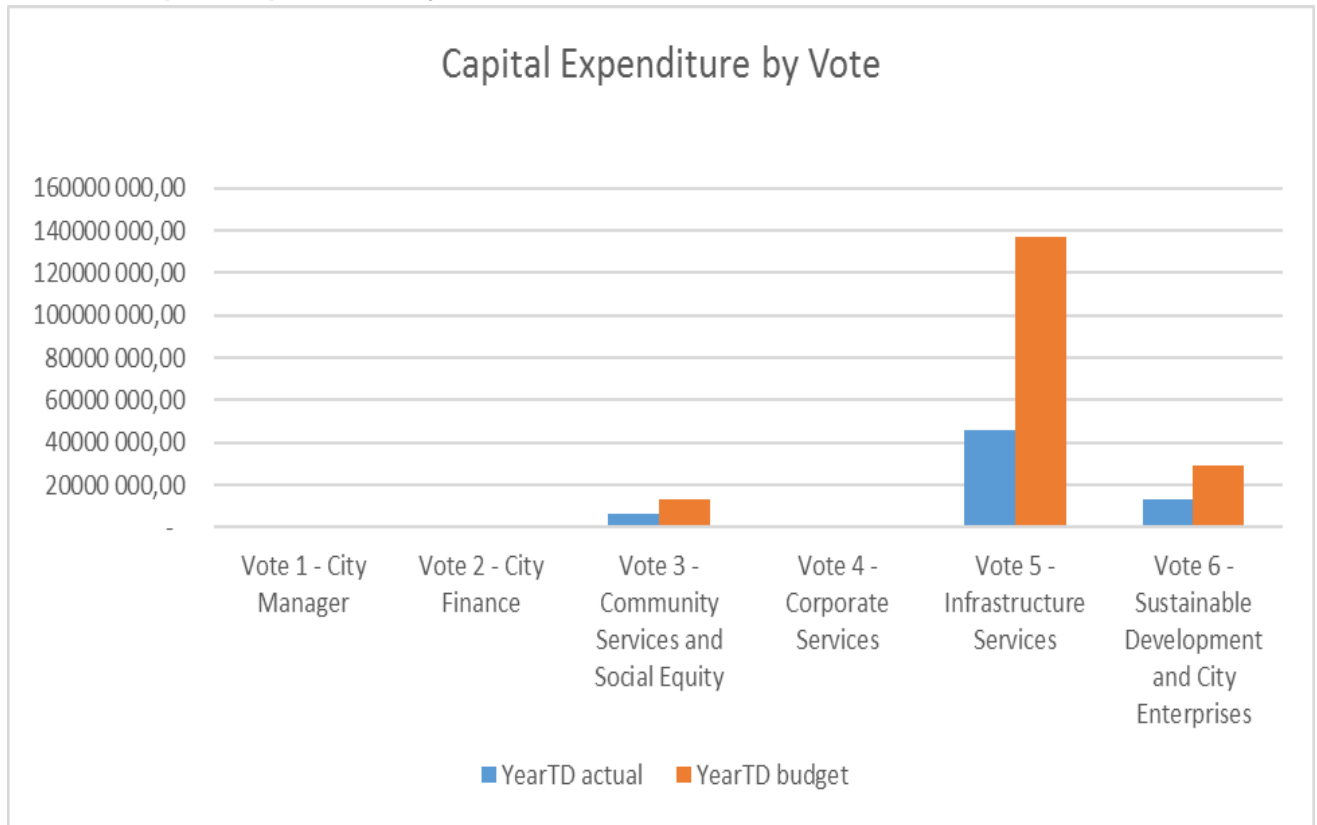
2.7 Capital Programme Performance

This next section looks at the performance of the capital expenditure programme. This performance is illustrated in the table that follow.

KZN225 Msunduzi - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	66 094	48 408		937	937	48 408	47 471	98,1%	0%
August	66 094	48 408		28 293	29 230	96 815	67 585	69,8%	5%
September	66 094	48 408		51 591	80 821	145 223	64 402	44,3%	14%
October	66 094	48 408		34 752	115 573	193 631	78 058	40,3%	20%
November	66 094	48 408		64 917	180 490	242 038	61 549	25,4%	31%
December	66 094	48 408				290 446	-		
January	66 094	48 408				338 853	-		
February	66 094	48 408				387 261	-		
March	66 094	48 408				435 669	-		
April	66 094	48 408				484 076	-		
May	66 094	48 408				532 484	-		
June	66 094	48 408				580 892	-		
Total Capital expenditure	793 123	580 892	-	180 490					

The Total Year to Date Actual Capital Expenditure as at the end of November 2020 amounted to R 180.490 million.

Chart 5: Capital Expenditure by Vote



KZN225 Msunduzi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	193 018	200 298	4 822	13 078	83 458	70 380	84,3%	200 298
Roads Infrastructure		-	10 846	10 846	-	-	4 519	4 519	100,0%	10 846
Roads		-	10 846	10 846	-	-	4 519	4 519	100,0%	10 846
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	133 652	140 932	-	-	58 722	58 722	100,0%	140 932
Power Plants		-	133 652	140 932	-	-	58 722	58 722	100,0%	140 932
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	6 295	-	(6 295)	-	-
Distribution		-	-	-	-	6 295	-	(6 295)	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	48 521	48 521	4 822	6 783	20 217	13 434	66,4%	48 521
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	48 521	48 521	4 822	6 783	20 217	13 434	66,4%	48 521
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	39 558	39 558	-	955	16 483	15 527	94,2%	39 558
Community Facilities		-	39 558	39 558	-	955	16 483	15 527	94,2%	39 558
Halls		-	37 464	37 464	-	955	15 610	14 655	93,9%	37 464
Centres		-	-	-	-	-	-	-	-	-
Galleries		-	1 356	1 356	-	-	565	565	100,0%	1 356
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	738	738	-	-	307	307	100,0%	738
Purvis		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	33 919	32 019	-	183	13 341	13 158	98,6%	32 019
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	33 919	32 019	-	183	13 341	13 158	98,6%	32 019
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	3 800	3 800	11 873	23 731	1 583	(22 147)	-1398,8%	3 800
Operational Buildings		-	3 800	3 800	-	-	1 583	1 583	100,0%	3 800
Municipal Offices		-	3 800	3 800	-	-	1 583	1 583	100,0%	3 800
Housing		-	-	-	11 873	23 731	-	(23 731)	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	11 873	23 731	-	(23 731)	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	46 237	46 237	-	-	19 266	19 266	100,0%	46 237
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	46 237	46 237	-	-	19 266	19 266	100,0%	46 237
Computer Software and Applications		-	46 237	46 237	-	-	19 266	19 266	100,0%	46 237
Computer Equipment		-	30 489	30 789	352	2 982	12 829	9 847	76,8%	30 789
Computer Equipment		-	30 489	30 789	352	2 982	12 829	9 847	76,8%	30 789
Furniture and Office Equipment		-	26 221	27 421	-	85	11 425	11 340	99,3%	27 421
Furniture and Office Equipment		-	26 221	27 421	-	85	11 425	11 340	99,3%	27 421
Machinery and Equipment		-	34 478	37 798	1 050	2 320	15 749	13 429	85,3%	37 798
Machinery and Equipment		-	34 478	37 798	1 050	2 320	15 749	13 429	85,3%	37 798
Transport Assets		-	-	10 900	6 117	6 117	4 542	(1 576)	-34,7%	10 900
Transport Assets		-	-	10 900	6 117	6 117	4 542	(1 576)	-34,7%	10 900
Land		-	48 521	48 521	-	-	20 217	20 217	100,0%	48 521
Land		-	48 521	48 521	-	-	20 217	20 217	100,0%	48 521
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	456 242	477 342	24 214	49 451	198 892	149 441	75,1%	477 342

KZN225 Msunduzi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05

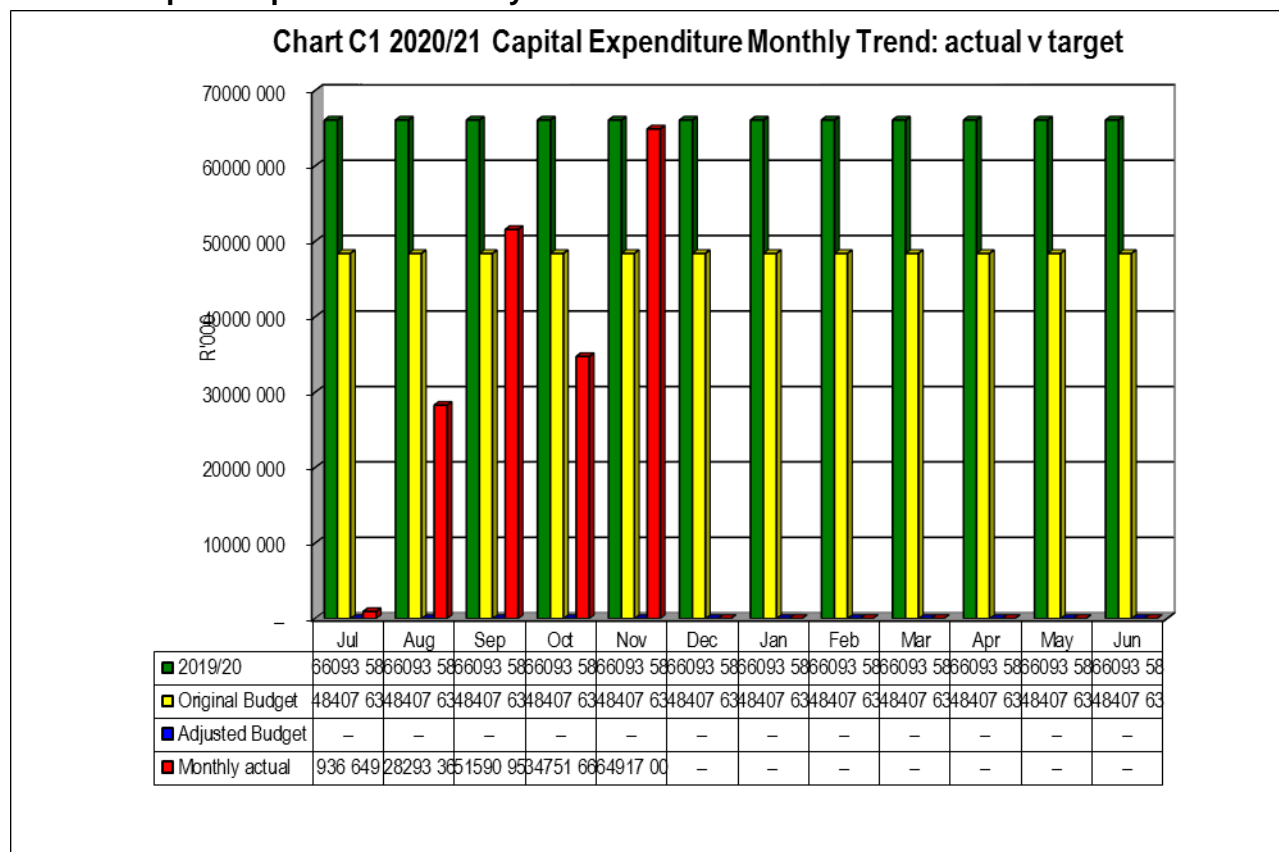
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	7 471	17 471	3 956	17 260	7 280	(9 980)	-137,1%	17 471
Roads Infrastructure		-	5 915	15 915	3 669	16 973	6 631	(10 342)	-156,0%	15 915
<i>Roads</i>			5 915	15 915	3 669	16 973	6 631	(10 342)	-156,0%	15 915
<i>Road Structures</i>								-		
<i>Road Furniture</i>								-		
<i>Capital Spares</i>								-		
Solid Waste Infrastructure		-	1 556	1 556	287	287	649	362	55,8%	1 556
<i>Landfill Sites</i>			1 556	1 556	287	287	649	362	55,8%	1 556
<i>Waste Transfer Stations</i>								-		
<i>Capital Spares</i>								-		
Rail Infrastructure		-	-	-	-	-	-	-		-
<i>Rail Lines</i>								-		
<i>Rail Structures</i>								-		
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
<i>Halls</i>								-		
<i>Centres</i>								-		
<i>Crèches</i>								-		
<i>Clinics/Care Centres</i>								-		
<i>Fire/Ambulance Stations</i>								-		
<i>Testing Stations</i>								-		
Heritage assets		-	-	-	-	-	-	-		-
Other Heritage								-		
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
<i>Improved Property</i>								-		
Other assets		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
<i>Municipal Offices</i>								-		
<i>Pay/Enquiry Points</i>								-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes								-		
Licences and Rights		-	-	-	-	-	-	-		-
<i>Water Rights</i>								-		
<i>Effluent Licenses</i>								-		
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment								-		
Furniture and Office Equipment		-	389	389	-	-	162	162	100,0%	389
Furniture and Office Equipment			389	389			162	162	100,0%	389
Machinery and Equipment		-	7 340	7 340	-	-	3 058	3 058	100,0%	7 340
Machinery and Equipment			7 340	7 340			3 058	3 058	100,0%	7 340
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets								-		
Land		-	-	-	-	-	-	-		-
Land								-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Total Capital Expenditure on renewal of existing ass	1	-	15 200	25 200	3 956	17 260	10 500	(6 760)	-64,4%	25 200

KZN225 Msunduzi - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	57 032	57 032	36 422	113 896	23 763	(90 133)	-379,3%	57 032
Roads Infrastructure		-	31 255	31 255	23 884	70 464	13 023	(57 441)	-441,1%	31 255
Roads			31 255	31 255	23 884	70 464	13 023	(57 441)	-441,1%	31 255
Road Structures										
Electrical Infrastructure		-	16 185	16 185	-	-	6 744	6 744	100,0%	16 185
Power Plants			16 185	16 185			6 744	6 744	100,0%	16 185
Water Supply Infrastructure		-	5 463	5 463	8 684	21 059	2 276	(18 782)	-825,1%	5 463
Dams and Weirs										
Boreholes										
Reservoirs			5 463	5 463	3 272	7 344	2 276	(5 068)	-222,6%	5 463
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution					5 411	13 714		(13 714)		
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	3 854	20 842	-	(20 842)		-
Pump Station										
Reticulation					2 224	16 000		(16 000)		
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities					1 630	4 842		(4 842)		
Capital Spares										
Solid Waste Infrastructure		-	4 128	4 128	-	1 532	1 720	188	10,9%	4 128
Landfill Sites			4 128	4 128		1 532	1 720	188	10,9%	4 128
Waste Transfer Stations										
Capital Spares										
Community Assets		-	-	10 000	228	228	4 167	3 938	94,5%	10 000
Community Facilities		-	-	10 000	228	228	4 167	3 938	94,5%	10 000
Halls				10 000	228	228	4 167	3 938	94,5%	10 000
Centres										
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		-	4 067	4 067	-	(1 083)	1 694	2 777	163,9%	4 067
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage			4 067	4 067		(1 083)	1 694	2 777	163,9%	4 067
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Other assets		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
Municipal Offices										
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	97	-	-	-		-
Servitudes					97					
Licences and Rights		-	-	-	97	-	-	-		-
Computer Software and Applications					97					
Computer Equipment		-	173	173	-	-	72	72	100,0%	173
Computer Equipment			173	173			72	72	100,0%	173
Furniture and Office Equipment		-	29	29	-	-	12	12	100,0%	29
Furniture and Office Equipment			29	29			12	12	100,0%	29
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment										
Transport Assets		-	48 150	48 150	-	737	20 062	19 326	96,3%	48 150
Transport Assets			48 150	48 150		737	20 062	19 326	96,3%	48 150
Land		-	-	-	-	-	-	-		-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing	1	-	109 450	119 450	36 747	113 779	49 771	(64 008)	-128,6%	119 450

The chart below displays monthly trends of the Capital Expenditure and targets.

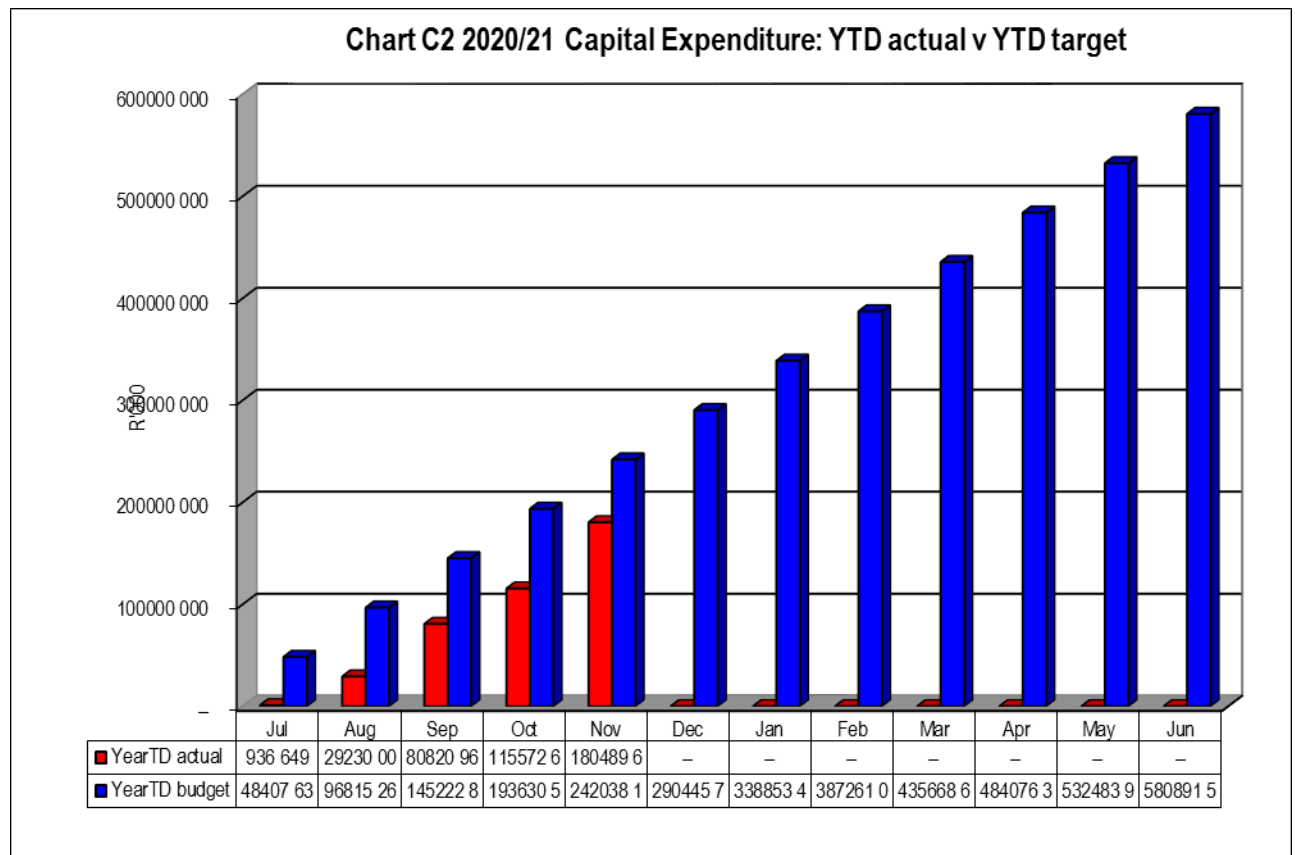
Chart 6: Capital Expenditure Monthly Trend



The Original Budget stipulates the budget for the year. The monthly actual figures stipulate a monthly trend.

The chart below, on the other hand, tracks the capital expenditure’s cumulative balances budget versus actual.

Chart 7: Capital Expenditure: YTD Actual vs. YTD Target



In Year report of Municipal Entities is attached to the Municipality’s in-year report

The municipal entity’s report for the month ending 30 November 2020 is attached.

2.8 Municipal Manager's Quality's Certification

Quality Certificate

I, **Madoda Khathide**, the municipal manager of **MSUNDUZI LOCAL MUNICIPALITY**, hereby certify that –

- the monthly budget statement for the month of **November 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: **Madoda Khathide**

Municipal manager of: **MSUNDUZI MUNICIPALITY**

Signature: _____

Date: _____