ITEM:



REPORT TO THE MSUNDUZI MUNICIPAL COUNCIL

File Reference: 3.7.P

Author: Mbalenhle Khubone (Acting)

Report Number: 9

Designation: SNR MANAGER: BUDGET

PLANNING, IMPLE & MONIT PLAN

CONFIDENTIAL / NOT CONFIDENTIAL

1st Level: TMC: 22/04/2025

FOR NOTING

2nd Level: PORTFOLIO COMMITTEE: 23/04/2025

3rd Level: EXCO: 24/04/2025 4th Level: COUNCIL: 30/04/2025 5th Level: MPAC: 02/05/2025

SUBJECT: SECTION 71/ SECTION 52 (D) OF MFMA NO.56 OF 2003 – MONTHLY BUDGET STATEMENTS AS AT THE END OF MARCH 2025

DATE: 14 APRIL 2025

1. PURPOSE

The purpose of the report is to appraise Council concerning Section 71 of the MFMA No. 56 of 2003 regarding monthly budget statements for the period ending 31 March 2025, report is submitted for noting.

2. BACKGROUND

- 2.1 In terms of Section 71 of 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.
 - a) Actual revenue, per revenue source;
 - b) Actual expenditure, per vote;
 - c) Actual capital expenditure, per vote;
 - d) The amount of any allocations received and actual expenditure on grant allocations excluding expenditure on the equitable share.
 - e) when necessary, an explanation of-

- i. any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
- ii. any material variances from the service delivery and budget implementation plan; and
- f) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality has approved budget.
- 2.2 In addition to the MFMA Section 71 stated above, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.
- 2.3 In addition to the MFMA Section 71 stated above, Section 52(d) further requires the Mayor to, within 30 days of the end of each quarter; submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

3. **LEGISLATIVE PROVISIONS / POLICIES**

3.1 Section 71 of the Municipal Finance Management Act No. 56 of 2003

4. <u>MOTIVATION/DISCUSSION</u>

- **4.1** The MFMA section 71
- 4.2 The Municipal Budget and Reporting Regulation (MBRR) requires that municipality prepare a report to Council on monthly budget statements.
- 5. <u>COMMENTS FROM THE RELEVANT BUSINESS UNIT OR COMPONENT OF THE BUSINESS UNIT</u>

N/A

5. IMPLICATIONS:

6.1 FINANCIAL

N/A

6.2 LEGAL

N/A

6.3 COMMUNICATION

N/A

6.4 SERVICE DELIVERY IMPLICATIONS

7. RECOMMENDATIONS

IT IS RECOMMENDED THAT:

- 7.1 Council note Section 71 report as per MFMA No. 56 of 2003 as at the end of March 2025
 - 8. SUBMITTED BY:

CHIEF FINANCIAL OFFICER (ACTING)

SIFISO KHOZA

DATE: 14/4 / 25

ANNEXURES:

MFMA No.56 of 2003 Section 71 report.



Msunduzi Municipality MFMA s71 & s52 (d) Monthly & Quarterly Report

March 2025 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.

In terms of Section 52 (d) of the MFMA, The Mayor of the Municipality must within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

FINANCIAL PERFORMANCE

Revenue: The Year to Date (YTD) actual revenue generated as at the end of March amounted to R6.382 billion while the projected (YTD) budget amounted to R6.715 billion (excluding capital transfers and contribution). This means that the municipality generated a little less revenue as at the end of March than projected. The municipality should continue to monitor closely the revenue collection.

The Year to Date (YTD) actual service charges contributed R3.708 billion towards the total municipal revenue basket; which is 58% of the total revenue basket and Transfers and subsidies contributed R914.859 million which is 14% of the total revenue basket.

Revenue from Rental from Fixed Assets; Electricity Revenue, Interest and Operational Revenue generated the following variances when comparing year to date actual and year to date budget, -71%; -19%, -56% and -64% respectively. The revenue collection from these sources is a less than what was projected for the month of March 2025.

Overall, as at the end of the ninth month of the 2024/2025 financial year, the municipality generated total revenue of R6.588 billion including capital transfers and contributions against the year-to-date budget of R7.073 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 as at the end of March amounted to R5.496 billion while the YTD budget Operating Expenditure amounted to R6.224 billion.

The operational expenditure is largely defined by bulk purchases (electricity) and employee related costs both accounting 63% of the total operating expenditure incurred for the period ending 31 March 2025. Considering 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 R1.092 billion which includes capital transfers of R205.778 million as at 31 March 2025.

Capital Expenditure: The YTD actual capital expenditure for the month of March amounted to R395.815 million, the YTD budgeted capital expenditure was R670.687 million resulting in a variance of -41% when comparing year to date actual and year to date budget.

Underspending in both national and provincial grants funded projects, and borrowings 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 service delivery.

Grants Receipts: The total year to date operational and capital grant receipts for the month of March amounted to R1.264 billion that is inclusive of equitable share of R822.072 million, other operating grant of R134.068 million and Capital transfers of R307.828 million.

Consumer Debt: The total YTD consumer debt at the end of March 2025 amounted to R8.210 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.

1.4 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 - Q3 Third Quarter

	2023/24			[Budget Year 2024/2	5			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	30 XV (21 JA LOQ 18 SES 11					0.500-500-500-5		%	
Financial Performance									
Property rates	1 359 087	1 649 353	1 649 353	106 351	1 274 375	1 237 014	37 361	3%	1 649 353
Service charges	3 696 100	5 683 701	5 610 234	360 247	3 707 720	4 207 675	(499 956)	-12%	5 610 234
Inv estment rev enue	-	19 135	-	-	-	-	-		-
Transfers and subsidies - Operational	824 545	946 343	1 008 752	219 403	914 859	756 564	158 296	0	1 008 752
Other own revenue	686 595	665 372	684 507	54 266	484 993	513 380	(28 387)	-6%	-
Total Revenue (excluding capital transfers and	6 566 327	8 963 903	8 952 845	740 267	6 381 947	6 714 634	(332 686)	-5%	8 952 845
contributions)									
Employ ee costs	1 610 844	1 847 017	1 801 841	123 879	1 208 923	1 351 380	(142 458)	-11%	1 801 841
Remuneration of Councillors	57 142	66 462	66 462	4 850	45 205	49 846	(4 642)	-9%	66 462
Depreciation and amortisation	361 848	362 179	388 679	33 928	301 130	291 509	9 621	3%	388 679
Interest	77 072	42 825	42 825	30 103	42 659	32 119	10 541	33%	42 825
Inventory consumed and bulk purchases	3 592 059	4 138 528	4 108 241	308 142	3 114 877	3 081 181	33 696	1%	4 108 241
Transfers and subsidies	25 237	69 670	69 670	(916)	39 861	52 253	(12 391)	-24%	69 670
Other ex penditure	2 212 243	1 853 590	1 820 945	58 481	743 450	1 365 709	(622 259)	-46%	1 820 945
Total Expenditure	7 936 445	8 380 271	8 298 663	558 466	5 496 105	6 223 997	(727 892)	-12%	8 298 663
Surplus/(Deficit)	(1 370 119)	583 632	654 182	181 801	885 842	490 636	395 206	81%	654 182
Transfers and subsidies - capital (monetary	427 923	456 975	477 926	15 841	205 778	358 444	(152 667)	-43%	477 926
Transfers and subsidies - capital (in-kind)	322	-	_	_	_	_	_		=
Surplus/(Deficit) after capital transfers &	(941 874)	1 040 607	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 108
contributions	(0.1.01.1)	8/5/12/52/1							
Share of surplus/ (deficit) of associate	_	-	_	-	=/	_	_		_
Surplus/ (Deficit) for the year	(941 874)	1 040 607	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 108
Capital expenditure & funds sources	,			10868 8988					
	726 310	824 011	894 249	27 798	395 815	670 687	(274 872)	-41%	894 249
Capital expenditure				13 265	196 209	358 444	(162 236)	-45%	477 926
Capital transfers recognised	395 582	456 975	477 926	vo 1000100	***************************************	2010000000	il.	0.000.000	
Borrowing	72 310	234 316	234 316	8 148	46 911	175 737	(128 826)	-73%	234 316
Internally generated funds	258 418	132 720	182 007	6 385	152 695	136 505	16 190	12%	182 007
Total sources of capital funds	726 310	824 011	894 249	27 798	395 815	670 687	(274 872)	-41%	894 249
Financial position									
Total current assets	2 516 414	4 114 508	4 265 836		3 176 960				4 265 836
Total non current assets	8 604 430	10 127 020	10 127 020		8 348 494				10 127 020
Total current liabilities	2 735 922	2 372 667	2 372 667		2 998 526				2 372 667
Total non current liabilities	1 658 461	1 223 486	1 223 486		928 890				1 223 486
Community wealth/Equity	6 726 461	10 645 376	10 796 703		7 598 037				10 796 703
Cash flows									
Net cash from (used) operating	611 952	595 510	586 764	_	_	440 073	440 073	100%	586 764
Net cash from (used) investing	(674 404)			1		(670 687)	1	100%	(894 249)
Net cash from (used) financing	42 005	144 316			_	108 237	108 237	100%	144 316
Cash/cash equivalents at the month/year end	490 955	459 343		-	-	373 616	373 616	100%	332 824
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	788 757	296 215	17 833	149 316	141 291	142 468	799 682	5 932 475	8 268 036
Creditors Age Analysis	100.00	200 210	500						
Total Creditors	387 335	286 681	(80 302)	151 381	1 843 712	_	-	-	2 588 807

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

KZN225 Msunduzi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

		2023/24				Budget Year 2	2024/25			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		2 042 708	2 688 151	2 725 932	279 228	1 920 604	2 044 449	(123 845)	0.00000	2 725 932
Executive and council		4 701	-	2 092	399	2 036	1 569	467	30%	2 092
Finance and administration		2 038 007	2 688 151	2 723 840	278 829	1 918 568	2 042 880	(124 313)	-6%	2 723 840
Internal audit		-	_	-	-	-	0-	-		-
Community and public safety		225 252	525 429	289 641	5 858	95 157	217 231	(122 074)	-56%	289 641
Community and social services		63 389	307 323	68 731	1 856	15 892	51 548	(35 656)	1	68 731
Sport and recreation		4 912	23 527	30 479	979	9 456	22 860	(13 404)	-59%	30 479
Public safety		25 017	9 173	9 173	1 884	13 231	6 880	6 351	92%	9 173
Housing		131 933	185 406	181 259	1 138	56 578	135 944	(79 366)	-58%	181 259
Health		-	-	7-0	-	-	11-1	-		-
Economic and environmental services		167 412	86 692	149 323	6 421	66 603	111 992	(45 389)	200000	149 323
Planning and development		118 230	31 697	43 435	1 231	25 595	32 577	(6 982)		43 435
Road transport		48 423	50 000	100 893	5 127	40 515	75 670	(35 154)	12.000.0000	100 893
Environmental protection		758	4 994	4 994	63	493	3 746	(3 253)	-87%	4 994
Trading services		4 506 844	5 997 734	6 142 082	459 724	4 473 652	4 606 562	(132 910)	-3%	6 142 082
Energy sources		2 671 690	4 347 604	4 270 874	226 335	2 624 357	3 203 155	(578 798)	-18%	4 270 874
Water management		1 308 377	1 219 122	1 282 859	165 579	1 371 117	962 144	408 973	43%	1 282 859
Waste water management		332 250	262 027	410 522	46 872	324 187	307 892	16 295	5%	410 522
Waste management		194 527	168 980	177 827	20 938	153 991	133 370	20 620	15%	177 827
Other	4	52 357	122 873	123 792	4 877	31 710	92 844	(61 134)	-66%	123 792
Total Revenue - Functional	2	6 994 572	9 420 878	9 430 771	756 108	6 587 725	7 073 078	(485 353)	-7%	9 430 771
Expenditure - Functional										
Governance and administration		1 394 784	1 659 708	1 766 454	86 311	771 738	1 324 841	(553 103)	-42%	1 766 454
Executive and council		154 336	165 981	229 068	11 112	103 663	171 801	(68 138)	-40%	229 068
Finance and administration		1 215 285	1 465 568	1 523 360	72 635	642 658	1 142 520	(499 863)	-44%	1 523 360
Internal audit		25 163	28 159	14 026	2 563	25 417	10 520	14 897	142%	14 026
Community and public safety		639 573	706 899	547 141	41 881	441 486	410 355	31 131	8%	547 141
Community and social services		154 233	250 699	144 056	12 649	118 459	108 042	10 417	10%	144 056
Sport and recreation		152 619	121 147	111 821	11 337	99 414	83 866	15 548	19%	111 821
Public safety		221 231	244 183	179 250	11 018	164 978	134 438	30 540	23%	179 250
Housing		101 531	81 137	103 330	6 239	52 356	77 498	(25 141)	-32%	103 330
Health		9 958	9 734	8 683	637	6 279	6 512	(233)	-4%	8 683
Economic and environmental services		478 065	640 339	547 442	48 118	352 802	410 582	(57 779)	-14%	547 442
Planning and development		97 778	161 556	138 667	7 699	71 363	104 000	(32 637)	-31%	138 667
Road transport		354 437	449 622	376 935	38 188	260 408	282 701	(22 293)	-8%	376 935
Environmental protection		25 850	29 161	31 840	2 231	21 031	23 880	(2 849)	-12%	31 840
Trading services		5 346 287	5 278 295	5 374 852	373 376	3 857 278	4 031 139	(173 860)	-4%	5 374 852
Energy sources		3 298 296	3 749 120	3 779 731	213 610	2 581 095	2 834 798	(253 703)	-9%	3 779 731
Water management		1 422 632	1 010 945	1 081 046	107 206	899 788	810 785	89 004	11%	1 081 046
Waste water management		434 826	369 521	391 345	42 216	283 587	293 509	(9 922)	-3%	391 345
Waste management		190 532	148 709	122 730	10 345	92 808	92 047	760	1%	122 730
Other		77 737	95 029	62 774	8 781	72 801	47 081	25 720	55%	62 774
Total Expenditure - Functional	3	7 936 445	8 380 271	8 298 663	558 466	5 496 105	6 223 997	(727 892)	-12%	8 298 663
Surplus/ (Deficit) for the year		(941 874)	1 040 607	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 108

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) - Q3 Third Quarter

Vote Description		2023/24				Budget Year 2	024/25			
1. 000000000000000000000000000000000000	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	Ret	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands							800		%	
Revenue by Vote	1									
Vote 1 - City Manager		-	-	-	-	(0)	-	(0)		-
Vote 2 - City Finance		2 025 042	2 675 603	2 675 603	276 254	1 907 227	2 006 702	(99 475)	-5,0%	2 675 603
Vote 3 - Corporate Services		2 110	3 166	2 578	170	1 731	1 934	(203)	-10,5%	2 578
Vote 4 - Community Services and Social Equity		292 947	492 478	323 834	26 093	194 684	242 875	(48 191)	-19,8%	323 834
Vote 5 - Infrastructure Services		1 696 701	1 540 531	1 803 806	217 645	1 742 741	1 352 854	389 887	28,8%	1 803 806
Vote 6 - Sustainable Development and City Enterprises		304 119	366 567	354 076	7 331	114 688	265 557	(150 869)	-56,8%	354 076
Vote 7 - Electricity		2 673 652	4 342 533	4 270 874	228 614	2 626 653	3 203 155	(576 502)	-18,0%	4 270 874
Total Revenue by Vote	2	6 994 572	9 420 878	9 430 771	756 108	6 587 725	7 073 078	(485 353)	-6,9%	9 430 771
Expenditure by Vote	1									
Vote 1 - City Manager		195 836	191 820	157 226	13 962	134 845	117 919	16 926	14,4%	157 226
Vote 2 - City Finance		722 564	1 166 932	1 110 450	33 847	321 933	832 837	(510 905)	-61,3%	1 110 450
Vote 3 - Corporate Services		201 261	198 304	185 426	12 709	116 149	139 069	(22 921)	-16,5%	185 426
Vote 4 - Community Services and Social Equity		970 678	859 070	796 597	74 230	661 514	597 447	64 067	10,7%	796 597
Vote 5 - Infrastructure Services		2 239 448	1 881 447	1 926 440	190 182	1 458 955	1 444 830	14 125	1,0%	1 926 440
Vote 6 - Sustainable Development and City Enterprises		308 983	331 869	342 802	19 926	221 715	257 101	(35 387)	-13,8%	342 802
Vote 7 - Electricity		3 297 675	3 750 829	3 779 724	213 609	2 580 995	2 834 793	(253 798)	-9,0%	3 779 724
Total Expenditure by Vote	2	7 936 445	8 380 271	8 298 663	558 466	5 496 105	6 223 997	(727 892)	-11,7%	8 298 663
Surplus/ (Deficit) for the year	2	(941 874)	1 040 607	1 132 108	197 642	1 091 620	849 081	242 539	28,6%	1 132 108

Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 31 March 2025.

KZN225 Msunduzi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	D-1	2023/24	0-1-1-1	A 41		Budget Year 2		VTD	VTD	Full Year
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands									%	
Revenue										
Exchange Revenue				No. of Contract of Contract		AND CONTROL OF SECTION				
Service charges - Electricity		2 630 641	4 297 825	4 224 358	255 733	2 581 382	3 168 268	(586 886)	-19%	4 224 358
Service charges - Water		740 741	1 009 760	1 009 760	68 040	825 049	757 320	67 729	9%	1 009 760
Service charges - Waste Water Management		198 015	220 725	220 725	23 767	184 036	165 544	18 493	11%	220 725
Service charges - Waste management		126 704	155 391	155 391	12 707	117 252	116 543	709	1%	155 391
Sale of Goods and Rendering of Services	1	14 947	42 043	42 043	-		31 532	(31 532)	-100%	42 043
Agency services		2 667	765	765 19 135	609	2 955	574	2 382	415% -100%	765 19 135
Interest Interest earned from Receivables		44 118 325 984	230 682	230 682	44 106	361 619	14 351 173 011	(14 351) 188 608	109%	230 682
Interest from Current and Non Current Assets		323 304	19 135	230 002	-	501 015	-	- 100 000	10370	200 002
Dividends		_	15 105	_	_	_	_	_		_
Rent on Land	1			_	_:	-0	:=	_		_
Rental from Fix ed Assets		33 590	113 962	113 962	4 246	24 880	85 471	(60 592)	-71%	113 962
Licence and permits		2 021	2 547	2 547	163	1 698	1 910	(212)	-11%	2 547
Operational Revenue		53 620	204 124	204 124	(1 176)	54 579	153 093	(98 514)	-64%	204 124
Non-Exchange Revenue	1	+			=	-	-	-		-
Property rates	1	1 359 087	1 649 353	1 649 353	106 351	1 274 375	1 237 014	37 361	3%	1 649 353
Surcharges and Taxes	1	-8			=	=:	-	-		-
Fines, penalties and forfeits		34 261	11 687	11 687	1 194	15 691	8 765	6 926	79%	11 687
Licence and permits					=			-		-
Transfers and subsidies - Operational		824 545	946 343	1 008 752	219 403	914 859	756 564	158 296	21%	1 008 752
Interest		106 873	59 562	59 562	2 391	19 614	44 672	(25 058)	-56%	59 562
Fuel Levy	1				_		_	_		
Operational Revenue Gains on disposal of Assets		_					_	_		
Other Gains		68 514			2 732	3 956		3 956		_
Discontinued Operations		-			-	-	_	-		
Total Revenue (excluding capital transfers and	+-	6 566 327	8 963 903	8 952 845	740 267	6 381 947	6 714 634	(332 686)	-5%	8 952 845
contributions)								(
Expenditure By Type	+									
Employ ee related costs	1	1 610 844	1 847 017	1 801 841	123 879	1 208 923	1 351 380	(142 458)	-11%	1 801 841
P. STARTINE P. DOWN PROGRAMMENT OF A SERVICE OF STARTINE SECURITIES.		57 142	66 462	66 462	4 850	45 205	49 846	(4 642)		66 462
Remuneration of councillors		2 714 396	3 145 119	3 145 119	196 291	2 261 303	2 358 839	(97 536)		3 145 119
Bulk purchases - electricity									1	963 122
Inventory consumed		877 663	993 409	963 122	111 851	853 574	722 342	131 233	18%	0.0340000000000000000000000000000000000
Debt impairment	1	1 024 492	636 000	636 000	1 020	12 747	477 000	(464 253)	1	636 000
Depreciation and amortisation	1	361 848	362 179	388 679	33 928	301 130	291 509	9 621	3%	388 679
Interest		77 072	42 825	42 825	30 103	42 659	32 119	10 541	33%	42 825
Contracted services		904 134	1 023 282	974 590	92 765	613 724	730 942	(117 218)		974 590
Transfers and subsidies		25 237	69 670	69 670	(916)	39 861	52 253	(12 391)	-24%	69 670
Irrecoverable debts written off		22 524		-	_		20	-		-
Operational costs		217 288	194 308	210 356	(35 305)	116 782	157 767	(40 985)	-26%	210 356
Losses on Disposal of Assets		14 049			_	==	=8	-		
Other Losses		29 757			-	197		197		
Total Expenditure	1	7 936 445	8 380 271	8 298 663	558 466	5 496 105	6 223 997	(727 892)	-12%	8 298 663
Surplus/(Deficit)	+	(1 370 119)	583 632	654 182	181 801	885 842	490 636	395 206	81%	654 182
Transfers and subsidies - capital (monetary allocations)		427 923	456 975	477 926	15 841	205 778	358 444	(152 667)	-43%	477 926
Transfers and subsidies - capital (in-kind)		322	14.5051.5	ATAT COMPANY	_	_	- C. D.F. (A-SC)	_	0.701.53	0333 655
Surplus/(Deficit) after capital transfers &		(941 874)	1 040 607	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 108
2		(341 374)	1 040 001	1 102 100	107 042	1 001 020	010 001	1 212 000	20.0	1 102 100
contributions										
Income Tax		(044.074)	4 040 007	4 400 400	407.040	4 004 000	040.004	242 522	2007	1 422 400
Surplus/(Deficit) after income tax		(941 874)	1 040 607	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 108
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(941 874)	1 040 607	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 108
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions	L							-		
Surplus/ (Deficit) for the year		(941 874)	1 040 607	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 108

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) - Q3 Third Quarter

		2023/24				Budget Year 2	2024/25	SCHOOL STATE OF		
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - City Manager		2	37 445	850	-	-	638	(638)	-100%	850
Vote 2 - City Finance		10 485	25 000	25 000	-	15 435	18 750	(3 315)	-18%	25 000
Vote 3 - Corporate Services		5 072	6 575	6 835	-	232	5 126	(4 894)	-95%	6 835
Vote 4 - Community Services and Social Equity		70 000	42 153	34 601	899	21 427	25 951	(4 524)	-17%	34 601
Vote 5 - Infrastructure Services		291 474	284 464	349 088	13 515	213 236	261 816	(48 580)	-19%	349 088
Vote 6 - Sustainable Development and City Enterprises		168 625	153 599	155 162	4 026	71 422	116 371	(44 950)	-39%	155 162
Vote 7 - Electricity		116 839	237 331	275 858	4 363	51 374	206 893	(155 519)	-75%	275 858
Total Capital Multi-year expenditure	4.7	662 496	786 566	847 393	22 803	373 126	635 545	(262 419)	-41%	847 393
The state of the s	100	***	131.51	4						
Single Year expenditure appropriation	2			2 100	242	440	4 000	(4.000)	040/	0.400
Vote 1 - City Manager		6 003	5 000	6 400	242	410	4 800	(4 390)	10 Santa	6 400
Vote 2 - City Finance		5 571	-	1 300	-	-	975	(975)		1 300
Vote 3 - Corporate Services		15 256	7 525	11 871	35	14 399	8 903	5 496	62%	11 871
Vote 4 - Community Services and Social Equity		8 052	8 780	9 090	-	- 0.400	6 818	(6 818)		9 090
Vote 5 - Infrastructure Services		15 179	10 000	10 092	-	3 162	7 569	(4 407)	50000000	10 092
Vote 6 - Sustainable Development and City Enterprises		843	2 140	2 502	741	741	1 877	(1 136		2 502
Vote 7 - Electricity		12 909	4 000	5 600	3 977	3 977	4 200	(223		5 600
Total Capital single-year expenditure	4	63 814	37 445	46 856	4 995	22 689	35 142	(12 453		46 856
Total Capital Expenditure		726 310	824 011	894 249	27 798	395 815	670 687	(274 872	-41%	894 249
Capital Expenditure - Functional Classification										
Governance and administration		43 055	45 300	57 948	277	30 588	43 461	(12 873	-30%	57 948
Executive and council		6 003	5 100	7 650	242	410	5 738	(5 328	-93%	7 650
Finance and administration		37 052	40 200	50 298	35	30 179	37 724	(7 545	-20%	50 298
Internal audit		_	_		-	-	-	-		
Community and public safety		117 916	168 351	149 294	4 967	66 334	111 970	(45 636	-41%	149 294
Community and social services		39 760	24 745	16 970	34	2 705	12 728	(10 023	-79%	16 970
Sport and recreation		5 256	11 933	12 166	855	7 722	9 124	(1 402	-15%	12 166
Public safety		724	2 100	2 100	14	-	1 575	(1 575	-100%	2 100
Housing		72 176	129 574	118 058	4 078	55 907	88 544	(32 636) -37%	118 058
Health		-	-		-	-	-	-		
Economic and environmental services		247 500	139 974	207 682	13 063	154 471	155 762	(1 291) -1%	207 682
Planning and dev elopment		92 996	23 150	36 591	680	16 007	27 443	(11 436	-42%	36 591
Road transport		154 504	116 824	171 091	12 382	138 463	128 319	10 145	8%	171 091
Environmental protection		-	-		-	12	-	-		
Trading services		314 321	467 535	476 474	9 483	144 413	357 356	(212 942	-60%	476 474
Energy sources		129 749	260 054	281 458	8 340	55 351	211 093	(155 742	.74%	281 458
Water management		78 803	100 375	82 258	634	42 400	61 693	(19 293	-31%	82 258
Waste water management		78 088	97 047	102 698	509	35 447	77 024	(41 577	54%	102 698
Waste management		27 681	10 060	10 060	-	11 215	7 545	3 670	49%	10 060
Other		3 518	2 850	2 850	8	8	2 138	(2 129	-100%	2 850
Total Capital Expenditure - Functional Classification	3	726 310	824 011	894 249	27 798	395 815	670 687	(274 872	-41%	894 249
Funded by:										
National Government		302 791	325 817	342 578	9 153	138 531	256 933	(118 403	-46%	342 578
Provincial Government		92 791	131 158			57 678	D 1.992.389A 1080/CD		-	135 348
1 (4000)		32 /31		100 040	12	0.570	-	1,000	1	
District Municipality		395 582	456 975	477 926	13 265	196 209	358 444		-45%	477 926
Transfers recognised - capital	6	72 310	234 316		200000000	46 911	175 737	735	100	234 316
Borrowing	6	20042940200000	132 720			152 695				182 007
Internally generated funds Total Capital Funding	-	258 418 726 310	824 011	1		395 815	1325			894 249

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 31 March 2025.

KZN225 Msunduzi - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

		2023/24		Budget Ye	ar 2024/25	***************************************
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
		Outcome	Budget	Budget	actual	Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		490 955	211 783	332 824	18 209	332 824
Trade and other receivables from exchange transactions		728 825	2 649 262	2 649 262	1 980 906	2 649 262
Receivables from non-exchange transactions			811 010	811 010	-	811 010
Current portion of non-current receivables			5—3	-	-	-
Inv entory		498 281	442 453	472 740	520 275	472 740
VAT		488 561	-		-	-
Other current assets		309 792	-		657 570	_
Total current assets		2 516 414	4 114 508	4 265 836	3 176 960	4 265 836
Non current assets						
Investments			×-		-	_
Investment property		922 392	974 256	_	917 893	_
Property , plant and equipment		7 250 531	8 754 770	974 256	7 411 370	974 256
Biological assets		ACCOUNTS ACCOUNT	80 958	8 754 770	497	8 754 770
Living and non-living resources		534	_	80 958	_	80 958
Heritage assets		323 520	291 270	_	_	_
		24 753	25 766	291 270	19 891	291 270
Intangible assets		24 / 33	25 700	25 766	15 051	25 766
Trade and other receivables from exchange transactions			-	23 700		25 700
Non-current receivables from non-exchange transactions		00 700	- 2		(1 157)	_
Other non-current assets		82 700	10 127 020	10 127 020	(1 157) 8 348 494	10 127 020
Total non current assets		8 604 430	14 241 528	14 392 856	11 525 454	14 392 856
TOTAL ASSETS		11 120 845	14 241 526	14 392 000	11 323 434	14 392 000
LIABILITIES						
Current liabilities		1		200		
Bank overdraft		50.044	- (44.072)	(44.072)	- (0)	/11 272
Financial liabilities		50 311	(11 273)	(11 273)	(0) 162 439	(11 273 150 719
Consumer deposits		152 248	150 719	150 719	2 782 998	1 713 734
Trade and other payables from exchange transactions		2 278 121	1 713 734	1 713 734	2 702 990	1713734
Trade and other pay ables from non-exchange transactions	5 I	12 567	64 720	61 739	53 089	61 739
Provision		6 108	61 739	457 747	33 009	457 747
VAT		000 507	457 747	457 747	_	457 747
Other current liabilities	<u> </u>	236 567		-		0.270.00
Total current liabilities		2 735 922	2 372 667	2 372 667	2 998 526	2 372 667
Non current liabilities				550.040		550.040
Financial liabilities		116 275	559 919	559 919	_	559 919
Provision		44 650	80 111	80 111	-	80 111
Long term portion of trade pay ables		925 331	100000 100000 - 1000000 - 1000000 - 1000000 - 10000000 - 10000000 - 100000000		350 591	-
Other non-current liabilities		572 205	583 456	583 456	578 300	583 456
Total non current liabilities		1 658 461	1 223 486	1 223 486	928 890	1 223 486
TOTAL LIABILITIES		4 394 383	3 596 153	3 596 153	3 927 417	3 596 153
NET ASSETS	2	6 726 461	10 645 376	10 796 703	7 598 037	10 796 703
COMMUNITY WEALTH/EQUITY						10000
Accumulated surplus/(deficit)		6 500 936	10 645 376	10 796 703	7 368 761	10 796 703
Reserves and funds		104 576			229 276	-
Other		120 950				-
TOTAL COMMUNITY WEALTH/EQUITY	2	6 726 461	10 645 376	10 796 703	7 598 037	10 796 703

Consolidated Budget Tables (With Municipal Entity: Safe City)

KZN225 Msunduzi - Table C1 Consolidated Monthly Budget Statement Summary - Q3 Third Quarter

NZNZZS MSunduzi - Table CT Consolidate	Budget Year	2024/25							
Description	Audited	Original	Adjusted	Monthly actual	VoarTD actual	YearTD budget	YTD	YTD	Full Year
	Outcome	Budget	Budget	monthly actual	Teal ID actual	rear to budget	variance	variance	Forecast
R thousands								%	
Financial Performance									
Property rates	1 359 087	1 649 353	1 649 352	106 351	1 274 375	1 237 014	37 361	3%	1 649 352
Service charges	3 696 100	5 683 701	5 610 234	360 247	3 707 720	4 207 675	(499 956)	-12%	5 610 234
Inv estment rev enue	106 873	19 135	19 135	-	-	14 351	(14 351)	-100%	19 135
Transfers and subsidies - Operational	824 536	946 343	1 008 752	219 403	914 859	756 564	158 296	0	1 008 752
Other own revenue	579 738	665 372	665 372	54 266	484 993	499 029	(14 036)	-3%	5-
Total Revenue (excluding capital transfers and	6 566 335	8 963 903	8 952 845	740 267	6 381 947	6 714 633	(332 686)	-5%	8 952 845
contributions)									
Employ ee costs	1 612 918	1 860 538	1 815 363	124 814	1 218 826	1 361 522	(142 697)	-10%	1 815 363
Remuneration of Councillors	63 542	66 462	66 462	4 850	45 205	49 846	(4 642)	-9%	66 462
Depreciation and amortisation	361 848	363 041	389 541	33 985	301 634	292 156	9 478	3%	389 541
Interest	84 787	42 825	42 825	30 103	42 659	32 119	10 541	33%	42 825
Inventory consumed and bulk purchases	3 592 058	4 138 528	4 108 241	308 142	3 114 877	3 081 181	33 696	1%	4 108 241
Transfers and subsidies	28 450	52 376	52 376	(2 010)	27 889	39 282	(11 393)	-29%	52 376
Other ex penditure	2 357 170	1 856 500	1 823 855	58 582	745 016	1 367 892	(622 876)	-46%	1 823 855
Total Expenditure	8 100 773	8 380 270	8 298 663	558 466	5 496 105	6 223 997	(727 892)	-12%	8 298 663
Surplus/(Deficit)	(1 534 439)	583 633	654 182	181 801	885 842	490 636	395 206	81%	654 182
Transfers and subsidies - capital (monetary	428 105	456 975	477 926	15 841	205 778	358 444	(152 667)	-43%	477 926
Transfers and subsidies - capital (in-kind)	-	g	-	_	_	=	-		_
Surplus/(Deficit) after capital transfers &	(1 106 334)	1 040 608	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 108
contributions	As assessed								
Share of surplus/ (deficit) of associate	_	<u>22</u> 87	_	_	_	_	_		_
Surplus/ (Deficit) for the year	(1 106 334)	1 040 608	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 108
	, ,								-
Capital expenditure & funds sources Capital expenditure	726 310	826 764	894 249	27 798	395 815	670 687	(274 872)	-41%	894 249
18 18 18 18 18 18 18 18 18 18 18 18 18 1	395 582	456 975	477 926	13 265	196 209	358 444	(162 236)		477 926
Capital transfers recognised				8 148	46 911	175 737		1	234 316
Borrowing	72 310	234 316	234 316	1000000	10000000	1 10000000	(128 826) 16 190		
Internally generated funds	258 418	135 473	182 007	6 385	152 695	136 505		12%	182 007 894 249
Total sources of capital funds	726 310	826 764	894 249	27 798	395 815	670 687	(274 872)	-41%	094 249
Financial position								S. 200	
Total current assets	2 040 911	4 114 508	4 267 195		3 183 036				4 267 195
Total non current assets	8 604 430	10 127 020			8 354 897				10 134 185
Total current liabilities	3 853 354	2 372 667	2 374 400		3 000 109				2 374 400
Total non current liabilities	733 130	1 223 486	1 223 486		928 890				1 223 486
Community wealth/Equity	6 058 857	10 645 376	10 803 495		7 608 933				10 803 495
Cash flows									
Net cash from (used) operating	611 952	596 372	587 626	_	=	440 719	440 719	100%	587 626
Net cash from (used) investing	(674 404)	(826 764)			_	(670 687)	(670 687)		(894 249)
Net cash from (used) financing	42 005	144 316	144 316	_	_	108 237	108 237	100%	144 316
Cash/cash equivalents at the month/year end	490 955	457 452	333 686	_	9-	374 262	374 262	100%	333 686
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	788 757	296 215	17 833	149 316	141 291	142 468	799 682	5 932 475	8 268 036
	700 737	230 213	17 000	143 010	171 231	172 700	100 002	0 302 473	0 200 000
Total Creditors	387 335	286 681	(80 302)	151 381	1 843 712	_	_	-	2 588 807
TUM CIEUIUIS	307 333	200 001	(00 302)	131 301	1 043 / 12		_		2 300 007

KZN225 Msunduzi - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

		2023/24				Budget Year 2	024/25			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		2 042 708	2 688 151	2 725 932	279 228	1 920 604	2 044 449	(123 845)	-6%	2 725 932
Executive and council		4 701	-	2 092	399	2 036	1 569	467	30%	2 092
Finance and administration		2 038 007	2 688 151	2 723 840	278 829	1 918 568	2 042 880	(124 313)	-6%	2 723 840
Internal audit			-	-	-	-	·-	-		-
Community and public safety		225 252	525 429	289 641	5 858	95 157	217 231	(122 074)	-56%	289 641
Community and social services		63 389	307 323	68 731	1 856	15 892	51 548	(35 656)	1	68 731
Sport and recreation		4 912	23 527	30 479	979	9 456	22 860	(13 404)	1	30 479
Public safety		25 017	9 173	9 173	1 884	13 231	6 880	6 351	92%	9 173
Housing		131 933	185 406	181 259	1 138	56 578	135 944	(79 366)	-58%	181 259
Health		-	-	-	-	-	-	-		-
Economic and environmental services		167 412	86 692	149 323	6 421	66 603	111 992	(45 389)	-41%	149 323
Planning and development		118 230	31 697	43 435	1 231	25 595	32 577	(6 982)	-21%	43 435
Road transport		48 423	50 000	100 893	5 127	40 515	75 670	(35 154)	-46%	100 893
Environmental protection		758	4 994	4 994	63	493	3 746	(3 253)	-87%	4 994
Trading services		4 506 712	5 997 734	6 142 082	459 724	4 473 652	4 606 562	(132 910)	-3%	6 142 082
Energy sources		2 671 690	4 347 604	4 270 874	226 335	2 624 357	3 203 155	(578 798)	-18%	4 270 874
Water management		1 308 245	1 219 122	1 282 859	165 579	1 371 117	962 144	408 973	43%	1 282 859
Waste water management		332 250	262 027	410 522	46 872	324 187	307 892	16 295	5%	410 522
Waste management		194 527	168 980	177 827	20 938	153 991	133 370	20 620	15%	177 827
Other	4	52 357	122 873	123 792	4 877	31 710	92 844	(61 134	-66%	123 792
Total Revenue - Functional	2	6 994 440	9 420 878	9 430 771	756 108	6 587 725	7 073 078	(485 353	-7%	9 430 771
Expenditure - Functional										
Governance and administration		1 394 784	1 659 708	1 766 454	86 311	771 738	1 324 841	(553 103	42%	1 766 454
Ex ecutive and council		154 336	165 981	229 068	11 112	103 663	171 801	(68 138	40%	229 068
Finance and administration		1 215 285	1 465 568	1 523 360	72 635	642 658	1 142 520	(499 863	-44%	1 523 360
Internal audit		25 163	28 159	14 026	2 563	25 417	10 520	14 897	142%	14 026
Community and public safety		639 573	706 899	547 141	41 881	441 486	410 355	31 131	8%	547 141
Community and social services		154 233	250 699	144 056	12 649	118 459	108 042	10 417	10%	144 056
Sport and recreation		152 619	121 147	111 821	11 337	99 414	83 866	15 548	19%	111 82
Public safety		221 231	244 183	179 250	11 018	164 978	134 438	30 540	23%	179 250
Housing		101 531	81 137	103 330	6 239	52 356	77 498	(25 141) -32%	103 330
Health		9 958	9 734	8 683	637	6 279	6 512	(233	-4%	8 683
Economic and environmental services		478 065	640 339	547 442	48 118	352 802	410 582	(57 779	-14%	547 443
Planning and development		97 778	161 556		7 699	71 363	104 000		1	138 66
Road transport		354 437	449 622	2000 5260	38 188	260 408	282 701		-8%	376 93
Environmental protection		25 850	29 161	20000 0000	2 231	21 031	23 880			31 84
Trading services		5 510 615	5 278 294	0.000.000 0.000	373 376	3 857 278	4 031 139			5 374 85
Energy sources		3 380 460	3 749 119		213 610	2 581 095	2 834 798			3 779 73
Water management		1 504 796	1 010 945	The second second	107 206	899 788	810 785			1 081 04
Waste water management		434 826	369 521	1		283 587	293 509	1		391 34
Waste management		190 532	V2000000000000000000000000000000000000			92 808	92 047			122 73
Other		77 737	74 SM 697			72 801	47 081	45.000000000000000000000000000000000000		62 77
Total Expenditure - Functional	3	8 100 773					6 223 997			8 298 66
Surplus/ (Deficit) for the year	+	(1 106 334				1	1			1 132 10

KZN225 Msunduzi - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

Vote Description		2023/24				Budget Year 2	024/25		C2000-17-	MANAGEMENT (SANGER)
	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	Kei	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - City Manager		-	-	-	-	(0)	-	(0)		-
Vote 2 - City Finance		2 025 042	2 675 603	2 675 603	276 254	1 907 227	2 006 702	(99 475)	-5,0%	2 675 603
Vote 3 - Corporate Services		2 110	3 166	2 578	170	1 731	1 934	(203)	-10,5%	2 578
Vote 4 - Community Services and Social Equity		292 947	492 478	323 834	26 093	194 684	242 875	(48 191)	-19,8%	323 834
Vote 5 - Infrastructure Services		1 696 701	1 540 531	1 803 806	217 645	1 742 741	1 352 854	389 887	28,8%	1 803 806
Vote 6 - Sustainable Development and City Enterprises		304 119	366 567	354 076	7 331	114 688	265 557	(150 869)	-56,8%	354 076
Vote 7 - Electricity		2 673 986	4 342 533	4 270 874	228 614	2 626 653	3 203 155	(576 502)	-18,0%	4 270 874
Total Revenue by Vote	2	6 994 905	9 420 878	9 430 771	756 108	6 587 725	7 073 078	(485 353)	-7%	9 430 771
Expenditure by Vote	1									
Vote 1 - City Manager		195 836	191 820	157 226	13 962	134 845	117 919	16 926	14,4%	157 226
Vote 2 - City Finance		722 564	1 166 932	1 110 450	33 847	321 933	832 837	(510 905)	-61,3%	1 110 450
Vote 3 - Corporate Services		201 261	198 304	185 426	12 709	116 149	139 069	(22 921)	-16,5%	185 426
Vote 4 - Community Services and Social Equity		970 678	859 070	796 597	74 230	661 514	597 447	64 067	10,7%	796 597
Vote 5 - Infrastructure Services		2 321 845	1 881 447	1 926 440	190 182	1 458 955	1 444 830	14 125	1,0%	1 926 440
Vote 6 - Sustainable Development and City Enterprises		308 983	331 869	342 802	19 926	221 715	257 101	(35 387)	-13,8%	342 802
Vote 7 - Electricity		3 380 072	3 750 828	3 779 724	213 609	2 580 995	2 834 793	(253 798)	-9,0%	3 779 724
Total Expenditure by Vote	2	8 101 239	8 380 270	8 298 663	558 466	5 496 105	6 223 997	(727 892)	-11,7%	8 298 663
Surplus/ (Deficit) for the year	2	(1 106 334)	1 040 608	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 108

KZN225 Msunduzi - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	Ref	2023/24 Audited	Original	Adjusted	Monthly	Budget Year 2 YearTD	YearTD	YTD	YTD	Full Year
Description	Kei	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
		Outcome	Duaget	Budget	actual	actual	budger	variance	%	7 0.00001
R thousands										
Revenue										
Exchange Revenue		2 630 641	4 297 825	4 224 358	255 733	2 581 382	3 168 268	(586 886)	-19%	4 224 358
Service charges - Electricity		740 741	1 009 760	1 009 760	68 040	825 049	757 320	67 729	9%	1 009 760
Service charges - Water Service charges - Waste Water Management		198 015	220 725	220 725	23 767	184 036	165 544	18 493	11%	220 725
Service charges - Waste management		126 704	155 391	155 391	12 707	117 252	116 543	709	1%	155 391
Sale of Goods and Rendering of Services		14 947	42 043	42 043	_	-	31 532	(31 532)	-100%	42 043
Agency services		2 667	765	765	609	2 955	574	2 382	415%	765
Interest		-	, , ,		- 1	-	1-	-		_
Interest earned from Receivables		325 984	230 682	230 682	44 106	361 619	173 011	188 608	109%	230 682
Interest from Current and Non Current Assets		106 873	19 135	19 135	-	-	14 351	(14 351)	-100%	19 135
Dividends		-		-	-	-	-	-		-
Rent on Land		_		-	-	-	-	-		-
Rental from Fixed Assets		33 590	113 962	113 962	4 246	24 880	85 471	(60 592)	-71%	113 962
Licence and permits		2 021	2 547	2 547	163	1 698	1 910	(212)	-11%	2 547
Operational Revenue		53 620	204 124	204 124	(1 176)	54 579	153 093	(98 514)	-64%	204 124
Non-Exchange Revenue					-	-	_	-		-
Property rates		1 359 087	1 649 353	1 649 352	106 351	1 274 375	1 237 014	37 361	3%	1 649 352
Surcharges and Taxes		-		-		-	-	-		-
Fines, penalties and forfeits		34 278	11 687	11 687	1 194	15 691	8 765	6 926	79%	11 687
Licence and permits		_			-		-	-		-
Transfers and subsidies - Operational		824 536	946 343	1 008 752	219 403	914 859	756 564	158 296	21%	1 008 752
Interest		44 118	59 562	59 562	2 391	19 614	44 672	(25 058)	-56%	59 562
Fuel Levy		-		-	-	-	-	-		-
Operational Revenue		- 1		-	-	-		-		-
Gains on disposal of Assets		_		-	-	-	-	-		-
Other Gains		68 514		-	2 732	3 956	-	3 956		-
Discontinued Operations		-		_	-	-	-	-		-
Total Revenue (excluding capital transfers and		6 566 335	8 963 903	8 952 845	740 267	6 381 947	6 714 633	(332 686)	-5%	8 952 845
contributions)										
Expenditure By Type										
Employ ee related costs		1 612 918	1 860 538	1 815 363	124 814	1 218 826	1 361 522	(142 697)	-10%	1 815 363
Remuneration of councillors		63 542	66 462	66 462	4 850	45 205	49 846	(4 642)	-9%	66 462
The control of the co		2 714 396	3 145 119	3 145 119	196 291	2 261 303	2 358 839	(97 536)	-4%	3 145 119
Bulk purchases - electricity		877 662	993 409	963 122	111 851	853 574	722 342	131 233	18%	963 122
Inventory consumed		75 ALCOHOLOGO	636 000	636 000	1 020	12 747	477 000	(464 253	88090	636 000
Debt impairment		1 143 098			33 985	301 634	292 156	9 478	20000	389 54
Depreciation and amortisation		361 848	363 041	389 541	200000000000000000000000000000000000000	1	2-20/12/20/20			42 82
Interest		84 787	42 825	42 825	30 103	42 659	32 119	10 541	33%	000000000
Contracted services		918 493	1 024 663	975 971	92 795	613 971	731 978	100000000000000000000000000000000000000	1	975 97
Transfers and subsidies		28 450	52 376	52 376	(2 010)	27 889	39 282	(11 393) -29%	52 37
Irrecoverable debts written off		22 524		-	-	-	-	-		-
Operational costs		229 249	195 837	211 884	(35 233)	118 101	158 913	(40 812) -26%	211 88
Losses on Disposal of Assets		14 049			' -	_		-		
The state of the s		29 757				197		197		
Other Losses	4-		0 200 270	8 298 663	558 466	5 496 105	6 223 997	(727 892		8 298 66
Total Expenditure	4	8 100 773	8 380 270				490 636			654 18
Surplus/(Deficit)		(1 534 439)	583 633	654 182		885 842		100000000000000000000000000000000000000		5804000000
Transfers and subsidies - capital (monetary allocations)		428 105	456 975	477 926	15 841	205 778	358 444	(152 667	-43%	477 92
Transfers and subsidies - capital (in-kind)					-	-	depart control	-		17 600 PMS 106/00/00/00/00
Surplus/(Deficit) after capital transfers &		(1 106 334)	1 040 608	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 10
contributions										
Income Tax					1			-		
Surplus/(Deficit) after income tax		(1 106 334)	1 040 608	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 10
		(1.100.00.1)						_		
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities		// 100 00.	4 040 000	4 420 400	197 642	1 091 620	849 081	242 539	29%	1 132 10
Surplus/(Deficit) attributable to municipality		(1 106 334)	1 040 608	1 132 108	197 642	1 091 620	049 001	0.3000000000000000000000000000000000000	29%	1 132 10
Share of Surplus/Deficit attributable to Associate	1				-					
Intercompany/Parent subsidiary transactions			Will be a second of the second			1		-	1	
Surplus/ (Deficit) for the year		(1 106 334)	1 040 608	1 132 108	197 642	1 091 620	849 081	242 539	29%	1 132 10

KZN225 Msunduzi - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - Q3 Third Quarter

		2023/24				Budget Year 2				
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	ΥTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - City Manager		-	37 445	850	-	-	638	(638)	-100%	850
Vote 2 - City Finance		10 485	25 000	25 000	-	15 435	18 750	(3 315)	-18%	25 000
Vote 3 - Corporate Services		5 072	6 575	6 835	-	232	5 126	(4 894)	-95%	6 835
Vote 4 - Community Services and Social Equity		70 000	42 153	34 601	899	21 427	25 951	(4 524)	-17%	34 601
Vote 5 - Infrastructure Services		291 474	284 464	349 088	13 515	213 236	261 816	(48 580)	-19%	349 088
Vote 6 - Sustainable Development and City Enterprises		168 625	153 599	155 162	4 026	71 422	116 371	(44 950)	-39%	155 162
Vote 7 - Electricity		116 839	237 331	275 858	4 363	51 374	206 893	(155 519)	-75%	275 858
Total Capital Multi-year expenditure	4,7	662 496	786 566	847 393	22 803	373 126	635 545	(262 419)	-41%	847 393
Single Year expenditure appropriation	2									
Vote 1 - City Manager		6 003	5 000	6 400	242	410	4 800	(4 390)	-91%	6 400
Vote 2 - City Finance		5 571	-	1 300	-	-	975	(975)	-100%	1 300
Vote 3 - Corporate Services		15 256	7 525	11 871	35	14 399	8 903	5 496	62%	11 871
Vote 4 - Community Services and Social Equity		8 052	8 780	9 090	-	-	6 818	(6 818)	-100%	9 090
Vote 5 - Infrastructure Services		15 179	10 000	10 092	-	3 162	7 569	(4 407)	-58%	10 092
Vote 6 - Sustainable Development and City Enterprises		843	4 893	2 502	741	741	1 877	(1 136)	-61%	2 502
Vote 7 - Electricity		12 909	4 000	5 600	3 977	3 977	4 200	(223)	-5%	5 600
Total Capital single-year expenditure	4	63 814	40 198	46 856	4 995	22 689	35 142	(12 453)	-35%	46 856
Total Capital Expenditure		726 310	826 764	894 249	27 798	395 815	670 687	(274 872)	-41%	894 249
Capital Expenditure - Functional Classification										
Governance and administration		43 055	45 300	57 948	277	30 588	43 461	(12 873)	-30%	57 948
Executive and council		6 003	5 100	7 650	242	410	5 738	(5 328)	-93%	7 650
Finance and administration		37 052	40 200	50 298	35	30 179	37 724	(7 545)	-20%	50 298
Internal audit		-	-	-	-	-	-	-		
Community and public safety		117 916	171 104	149 294	4 967	66 334	111 970	(45 636)	-41%	149 294
Community and social services		39 760	24 745	16 970	34	2 705	12 728	(10 023)	-79%	16 970
Sport and recreation		5 256	11 933	12 166	855	7 722	9 124	(1 402)	-15%	12 166
Public safety		724	4 853	2 100	-	-	1 575	(1 575)	-100%	2 100
Housing		72 176	129 574	118 058	4 078	55 907	88 544	(32 636)	-37%	118 058
Health		-	_		-	-		-		
Economic and environmental services		247 500	139 974	207 682	13 063	154 471	155 762	(1 291	-1%	207 682
Planning and development		92 996	23 150	36 591	680	16 007	27 443	(11 436	-42%	36 59
Road transport		154 504	116 824	171 091	12 382	138 463	128 319	10 145	8%	171 091
Environmental protection		-	120	-	-	-	-	-		
Trading services		314 321	467 535	476 474	9 483	144 413	357 356	(212 942	-60%	476 474
Energy sources		129 749	260 054	281 458	8 340	55 351	211 093	1		281 458
Water management		78 803	100 375	82 258	634	42 400	61 693	(19 293	-31%	82 25
Waste water management		78 088	97 047	102 698	509	35 447	77 024	(41 577	-54%	102 69
Waste management		27 681	10 060	10 060	-	11 215	7 545	3 670	49%	10 060
Other		3 518	2 850	2 850	8	8	2 138	(2 129		2 850
Total Capital Expenditure - Functional Classification	3	726 310	826 764	894 249	27 798	395 815	670 687	(274 872	-41%	894 24
Funded by:										
National Government		302 791	325 817	342 578	9 153	138 531	256 933	(118 403	-46%	342 57
Provincial Government		92 791	131 158	135 348	4 112	57 678	101 511	(43 833	-43%	135 34
District Municipality								-		
Transfers recognised - capital		395 582	456 975	477 926	13 265	196 209	358 444	(162 236	-45%	477 92
Borrowing	6	72 310	234 316	234 316	8 148	46 911	175 737	(128 826	-73%	234 31
Internally generated funds		258 418	135 473	182 007	6 385	152 695	136 505	16 190	12%	182 00
Total Capital Funding		726 310	826 764	894 249	27 798	395 815	670 687	(274 872) -41%	894 24

KZN225 Msunduzi - Table C6 Consolidated Monthly Budget Statement - Financial Position - Q3 Third Quarter

		2023/24		Budget Yea	ar 2024/25	
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
		Outcome	Budget	Budget	actual	Forecast
R thousands	1					
ASSETS						
Current assets				200 000 200 200 200 000		
Cash and cash equivalents		490 955	211 783	334 181	24 283	334 181
Trade and other receivables from exchange transactions		728 825	2 649 262	2 649 262	1 980 906	2 649 262
Receivables from non-ex change transactions			811 010	811 010	-	811 010
Current portion of non-current receivables			-		-	-
Inv entory		498 281	442 453	472 740	520 275	472 740
VAT			-	-	s -	-
Other current assets		322 851	-	3	657 573	3
Total current assets		2 040 911	4 114 508	4 267 195	3 183 036	4 267 195
Non current assets						
Investments			-	=	-	_
Investment property		922 392	974 256	974 256	917 893	974 256
Property, plant and equipment		7 250 531	8 754 770	8 761 935	7 417 773	8 761 935
Biological assets			80 958	80 958	497	80 958
Living and non-living resources		534	-	_	-	_
Heritage assets		323 520	291 270	291 270	-	291 270
Intangible assets		24 753	25 766	25 766	19 891	25 766
Trade and other receivables from exchange transactions			_	_	-	=
Non-current receivables from non-exchange transactions				_	_	_
Other non-current assets		82 700	_	_	(1 157)	_
Total non current assets	 	8 604 430	10 127 020	10 134 185	8 354 897	10 134 185
TOTAL ASSETS		10 645 342	14 241 528	14 401 381	11 537 933	14 401 381
LIABILITIES	ļ					
Current liabilities						
Bank overdraft				-	_	_
Financial liabilities	l	50 311	(11 273)	(11 273)	(0)	(11 273)
Consumer deposits		152 248	150 719	150 719	162 439	150 719
Trade and other payables from exchange transactions		3 221 548	1 713 734	1 714 270	2 782 998	1 714 270
Trade and other payables from non-exchange transaction	S	12 567	-	_	-	-
Provision		6 108	61 739	62 937	54 114	62 937
VAT		174 005	457 747	457 747	558	457 747
Other current liabilities		236 567	120	-	_	_
Total current liabilities		3 853 354	2 372 667	2 374 400	3 000 109	2 374 400
Non current liabilities						
Financial liabilities		116 275	559 919	559 919	-	559 919
Provision	1	44 650	80 111	80 111	_	80 111
Long term portion of trade payables			_	-	350 591	_
Other non-current liabilities		572 205	583 456	583 456	578 300	583 456
Total non current liabilities		733 130	1 223 486	1 223 486	928 890	1 223 486
TOTAL LIABILITIES		4 586 484	3 596 153	3 597 886	3 929 000	3 597 886
NET ASSETS	2	6 058 857	10 645 376	10 803 495	7 608 933	10 803 495
COMMUNITY WEALTH/EQUITY	+					
Accumulated surplus/(deficit)		5 833 209	10 645 376	10 803 495	7 379 657	10 803 495
Reserves and funds		104 699	conservation ground 1990 to File	comment Auditors and Co. Million 2012	229 276	
Other		120 950			_	
TOTAL COMMUNITY WEALTH/EQUITY	2	6 058 857	10 645 376	10 803 495	7 608 933	10 803 495

PART 2 - SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

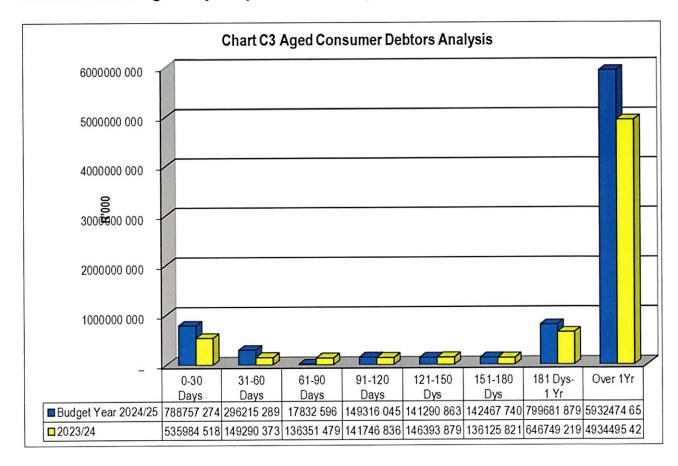
The table presented below summarises the Debtors Age Analysis as at 31 March 2025

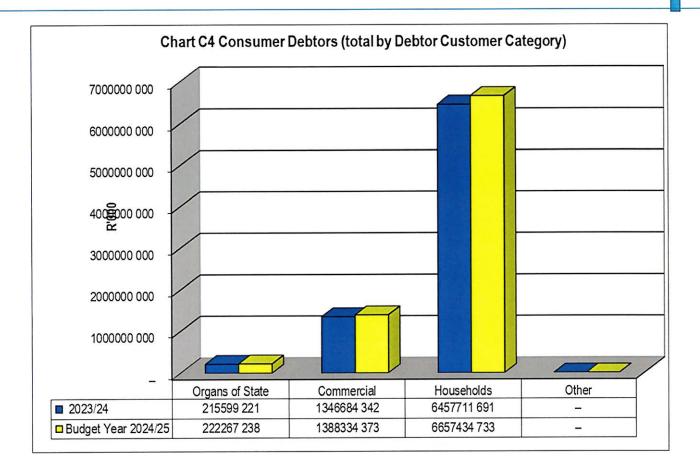
KZN225 Msunduzi - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

							Budget	Budget Year 2024/25					
	NT	0-30 Days	31-60 Days	61-90 Days	91-120 Days	91-120 Days 121-150 Dys 151-180 Dys 181 Dys-1 Yr	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Actual Bad Total Debts Writt over 90 days Off against	Actual Bad Debts Written Off against	Impairment - Bad Debts i.t.o Council Policy
R thousands												Debtors	
Debtors Age Analysis By Income Source													
Trade and Other Receiv ables from Exchange Transactions - Water	1200	155 101	92 158	6 175	49 071	49 756	53 616	262 533	2 561 548	3 229 957	2 976 524		2 112 927
Trade and Other Receiv ables from Exchange Transactions - Electricity	1300	320 992	25 324	2 834	11 572	3 642	3 917	88 824	324 508	781 614	432 464		164 310
Receiv ables from Non-ex change Transactions - Property Rates	1400	161 799	64 333	5 548	30 377	29 466	28 686	144 136	953 695	1 418 039	1 186 359		750 449
Receiv ables from Exchange Transactions - Waste Water Management	1500	32 648	13 925	1 148	7 306	286 9	7 109	38 513	365 011	472 648	424 927		297 973
Receivables from Exchange Transactions - Waste Management	1600	18 428	8 433	848	4 307	5 754	4 197	20 771	194 849	257 589	229 879		162 177
Receivables from Exchange Transactions - Property Rental Debtors	1700	3 472	1 540	1 169	808	892	828	4 943	54 984	68 638	62 456		46 420
Interest on Arrear Debtor Accounts	1810	95 541	90 421	1	45 708	44 623	44 009	239 247	1 317 001	1 876 549	1 690 587		964 328
Recoverable unauthorised, irregular, fruitess and wasteful expenditure	1820									1	ı		
Other	1900	9//	82	110	166	171	107	714	160 877	163 003	162 035		159 505
Total By Income Source	2000	788 757	296 215	17 833	149 316	141 291	142 468	799 682	5 932 475	8 268 036	7 165 231	ľ	4 658 089
2023/24 - totals only		535 612	149 845	142 710	132 430	138 685	142 859	<i>LL</i> 9 999	4 969 286	6 878 104	6 049 936		3 834 663
Debtors Age Analysis By Customer Group													
Organs of State	2200	79 831	20 549	104	7 412	(2 029)	(4 601)	32 144	88 822	222 267	121 783		67 031
Commercial	2300	333 057	49 663	4 767	26 907	27 028	25 425	146 480	775 007	1 388 334	1 000 847		554 125
Households	2400	375 869	226 004	12 962	114 997	116 289	121 644	621 058	5 068 613	6 657 435	6 042 600		4 036 933
Other	2500									1	1		
Total By Customer Group	2600	788 757	296 215	17 833	149 316	141 291	142 468	799 682	5 932 475	8 268 036	7 165 231	1	4 658 089

17 | P a g e

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 8.268 billion.

Total debt owed to the municipality ranked from highest to lowest for current budget year reflects that households owe 81% of the total municipal debt as detailed below:

\checkmark	Households	81%
\checkmark	Commercial	17%
\checkmark	Organs of State	2%

2.2 Creditors Analysis

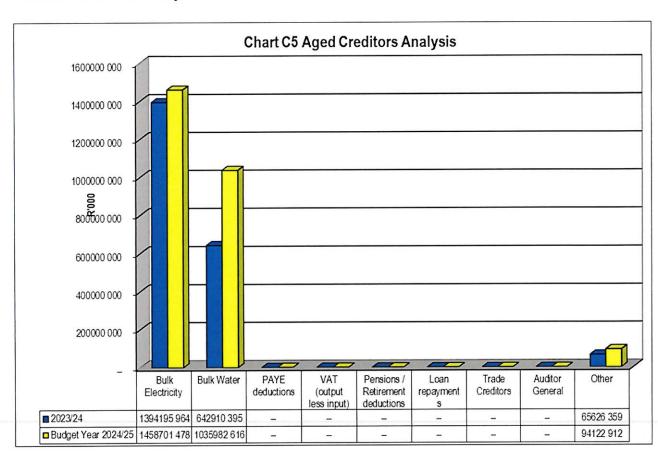
Table SC 4 below presents the aged creditors as at 31 March 2025

KZN225 Msunduzi - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

D daties	NT				Bud	iget Year 2024	125				Prior y ear
Description	9.0000	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	totals for chart
R thousands	Code	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year		(same period)
Creditors Age Analysis By Customer	Гуре										
Bulk Electricity	0100	207 520	201 843	(36 849)	14 160	1 072 027				1 458 701	1 394 196
Bulk Water	0200	136 509	67 443	(42 848)	125 288	749 591				1 035 983	642 910
PAYE deductions	0300										-
VAT (output less input)	0400										
Pensions / Retirement deductions	0500									-	-
Loan repay ments	0600									-	-
Trade Creditors	0700									-	-
Auditor General	0800									-	0=
Other	0900	43 306	17 395	(605)	11 933	22 095				94 123	65 626
Medical Aid deductions								Zoon Carron To Distriction of		_	
Total By Customer Type	1000	387 335	286 681	(80 302)	151 381	1 843 712	-	-	-	2 588 807	2 102 733

The chart below presents the creditors per their cost driver for the month ending 31 March 2025.

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 31 March 2025.

KZN225 Msunduzi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

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	Commissio	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		YrsiMonths												
Municipality										66 397		(5 771)	75 245	135 872
Municipal Infrastructure Grant										74 700		(23 781)	41 308	92 227
Unspent Conditional Grant										4.000.000.000			2 450	14 316
Housing Accreditation										12 066	87	(287)	0.00000000	39 984
Municipal Housing Account										40 068	248	(357)	25	200.000.00
Housing Projects: Principal-Agent										11 106			23	11 129
Compensation Fund (COID)1131010020										936	6			942
Compensation Fund (COID)										23 585	l			23 585
Airport Dev elopment Fund										30	0			30
Insurance Fund										8 277	52			8 329
Vat Recovery on Prov. Grants										1 079	7			1 086
Vat Refunds										7 012	1		14/01/2009	7 056
Call - General Reserves										500	1	(20 500)	95 000	75 000
7 Day Notice - General Reserves										53	0			53
1 Day Notice - General Reserves										127	1			128
Call Account-Loan						1				112	311		234 316	234 738
Standard										1 744				1 755
Municipality sub-total										247 792	766	(50 696)	448 367	646 229
Entities														
														-
Entities sub-total				1						-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2	-								247 792	766	(50 696	448 367	646 229

The total consolidated investment balances as at 31 March 2025 amounted to R646.229 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 March amounted to R 1.264 billion that is inclusive of equitable share of R822.072 million, Operating transfers of R134.068 million and Capital transfers of R307.828 million.

KZN225 Msunduzi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

		2023/24		Adlant t		Budget Year 2		YTD	YTD	Full Year
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	(200,000)	200000	Forecast
		Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
R thousands	1.0					-			70	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		795 277	895 184	953 644	222 641	902 650	715 233	187 417	26,2%	953 644
Local Government Equitable Share	Ì	767 222	822 072	822 072	205 518	822 072	616 554	205 518	33,3%	822 072
Finance Management	- 1	1 807	1 900	1 900		1 900	1 425	475	33,3%	1 900
Municipal Systems Improvement Operating	- 1	-	-	-			-	-		_
EPWP Incentive	- 1	4 701	2 092	2 092		2 092	1 569	523	33,3%	2 092
Municipal Water Infrastructure Grant	- 1	13 948	30 000	60 000	5 000	38 500	45 000	(6 500)	-14,4%	60 000
Public Transport Infrastracture	- 1	-	30 000	30 000	9 500	30 000	22 500	7 500	33,3%	30 000
Energy Efficiency and Demand Management	- 1	-		700		50	525	(475)	-90,5%	700
Regional Bulk Infrastructure Grant		-		28 802			21 602	(21 602)	-100,0%	28 802
Operating costs-MIG		7 599	9 120	8 077	2 623	8 036	6 058	1 978	32,6%	8 077
Provincial Government:	ŀ	29 259	61 696	55 108	-	53 490	41 331	12 159	29,4%	55 108
PMB Airport- OPERATING	Ì	-		919		500	689	(189)	-27,5%	919
Housing Accreditation-OPERATING		6 418	8 000	9 343			7 007	(7 007)	-100,0%	9 343
Human Settlements - Accredited Municipal RO		3 113	-	50.7.020		7 718	_	7 718		
Housing Projects - OPERATING		1 181	38 536	27 999			20 999	(20 999)	-100,0%	27 999
Arts and Culture- Community Library Services			14 660	14 693			11 020	(11 020)	1 TOTAL CONT.	14 693
Community Library Service and Provincialsation Library-OPERA	TINIC	14 821	11 333							
	""	14 021	ı	_		14 693		14 693		
Arts and Culture-Museum Subsidies		205	1	296			222	(222)	-100,0%	296
Tatham Art Gallery-OPERATING		2 081	500	343		431	257	174	67,7%	343
Greater Edendale Development Iniatative-OPERATING		2 001	300	343		401	257	_	01,130	
Operation Diulisumlando-OPERATING		4 000	1	2 200			1 650	(1 650)	-100,0%	2 200
SETA- Bursaries for Non Employees- OPERATING		1 663	0	2 200		1 346	1 000	1 346	100,070	
Arts and Culture-Museum Subsidies - Tatham Art Gallery						1 340		-		
Municipal Employment Initiative - OPERATING		2 890		(605)		28 802	(514)	1000	-5702,2%	(68
COGTA				(685)	_	20 002	(514)	23310	-3702,270	- (00.
District Municipality:		-	-					-	-	
[insert description]								_		
15620						_	_	-	-	_
Other grant providers:		-	-					-		
[insert description]				4 000 750	222.644	956 140	756 564	199 576	26,4%	1 008 75
Total Operating Transfers and Grants	5	824 536	956 880	1 008 752	222 641	936 140	736 364	199 3/6	20,470	1 000 73
Capital Transfers and Grants								1		
N. C. and		259 763	312 603	345 980	77 622	288 939	259 485	29 454	11,4%	345 98
National Government:		204 367	222 682	225 609	72 622	222 518	169 207	53 311	31,5%	225 60
Municipal Infrastructure Grant (MIG)		204 307	20 000	20 000	72 022	20 000	15 000		33,3%	20 00
Public Transport Infrastracture		12 973	20 000	20 000	5 000	20 000	15 000		33,3%	20 00
Neighbourhood Development Partnership		12 973	20 000	20 000	3 000	20 000	-	-		_
Dept of Mineral/Electricity		12 219	4 971	4 971		4 971	3 728	1 243	33,3%	4 97
Intergrated National Electrification Porgramme		12 219	4 971	46 592		4 37 1	34 944			46 59
Municipal Systems Improvement Capital			40,000	24 507		16 500	18 380		1000	24 50
Water Services Infrastructure Grant (WSIG)-CAPITAL		25 204	40 000			4 950	3 225	1 1	53,5%	4 30
Energy Efficiency and Demand Manaagement		5 000	4 950	4 300 131 946	9 057	18 888	98 959		_	131 94
Provincial Government:		168 342	133 835	131 946	9 057	10 000	30 939	(80 071)	-00,576	131 94
PMB Airport- CAPITAL		3 201		1				-		
COGTA		3 039		1				-		
Manaye Area Precinct Upgrade-CAPITAL		- 5 055						-	1	
Housing Development Fund		_		16 958			12 718	(12 718	-100,0%	16 95
part and the management of the part of the								-		
Human Settlement - Housing Accreditation		734	700	3 200	2 450	2 450	2 400	50	2,1%	3 20
Housing Accreditation-CAPITAL		379	,	0 250	1 2.50			_		
Eastwood Primary Substation-CAPITAL		3,9						_	1	
Jika Joe Community Residential Units-CAPITAL		77 553		12 519		659	9 389	(8 730	-93,0%	12 51
Greater Edendale Development Inlatative-CAPITAL		17 553		12 319			-	,0.50	1	
Youth Enterprise Park-CAPITAL		_	1 000	1 062			797	(797	-100,0%	1 06
Informal Economy Instructure Development-CAPITAL		-	1 000	1 002				-	1	
Corridor Development- CAPITAL		8 203	13 214		6 607	13 214	_	13 214		-
Municipal Disaster Relief Grant-CAPITAL		0.0000000000000000000000000000000000000	13 214		0 007	1 400		1 400		
Community Library Service and Provincialsation Library-CAPITA	L	6 377				1 400		, 400	1	
Provincial Government:				4.555		165	1 174	(1 009) -85,9%	1 56
Arts and Culture-Museum Subsidies - Tatham Art Gallery		171	1 865	1 565			1	0.55	0.5	1 30
Ematsheni-CAPITAL		\$255500500004444	120000000000000000000000000000000000000			1 000	1	1 000	1	
Housing Projects - CAPITAL		68 685	117 056	96 642		<u> </u>	72 481) -100,0%	96 64
District Municipality:		_	-	-			-	-		-
[insert description]								-		
							-	-		
Other grant providers:				-	-	-	-	-		-
[insert description]								-		
Total Capital Transfers and Grants	5	428 105	446 438	477 926	86 680	307 828	358 444	(50 617) -14,1%	477 92
		1 252 641	1 403 318	1 486 678	309 320	1 263 968	1 115 008	148 959	13,4%	1 486 67

Grants Expenditure: The YTD actual grant expenditure as at the end of March 2025 amounted to R1.121 billion, and YTD budget was R1.115 billion.

KZN225 Msunduzi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

Description	Ref	2023/24 Audited	Original	Adjusted	Monthly	Budget Year 2 YearTD	YearTD	YTD	YTD	Full Year
Description	Ker	Audited Outcome	Original Budget	Adjusted Budget	actual	actual	budget	variance	variance	Forecast
thousands		Outcome	Buaget	Buuget	actual	actual	budget	variance	%	Torecase
XPENDITURE										
Operating expenditure of Transfers and Grants										
		795 277	895 184	953 644	217 418	872 163	715 233	156 930	21,9%	953 644
National Government: Local Government Equitable Share	1	767 222	822 072	822 072	205 518	822 072	616 554	205 518	33,3%	822 072
A CONTRACTOR OF THE CONTRACTOR		1 807	1 900	1 900	169	974	1 425	(451)	-31,7%	1 900
Finance Management Municipal Systems Improvement Operating			- 1		100		_	-	0.,,	-
EPWP Incentive		4 701	2 092	2 092	399	2 036	1 569	467	29,8%	2 092
Municipal Water Infrastructure Grant		13 948	30 000	60 000	10 486	36 398	45 000	(8 602)	-19,1%	60 000
Public Transport Infrastracture		_	30 000	30 000	745	3 816	22 500	(18 684)	-83,0%	30 000
Energy Efficiency and Demand Management		_		700	1		525	(525)	-100,0%	700
Regional Bulk Infrastructure Grant				28 802	20	45	21 602	(21 557)	-99,8%	28 802
Operating costs-MIG		7 599	9 120	8 077	82	6 822	6 058	764	12,6%	8 077
Provincial Government:		29 259	61 696	55 108	1 985	42 696	41 331	851	2,1%	55 108
PMB Airport- OPERATING	ı	_		919			689	(689)	-100,0%	919
Housing Accreditation-OPERATING		6 418	8 000	9 343	243	2 976	7 007	(4 031)	-57,5%	9 343
Human Settlements - Accredited Municipal RO		-	-					-		-
Housing Projects -OPERATING		1 181	38 536	27 999			20 999	(20 999)	-100,0%	27 999
Arts and Culture- Community Library Services		-	14 660	14 693	1 525	9 586	11 020	(1 434)	-13,0%	14 693
Community Library Service and Provincials ation Library - OPERA	TING	14 821						-		-
Tatham Art Gallery - OPERATING		205		296	22	73	222	(149)	-67,1%	296
Greater Edendale Dev elopment Iniatativ e-OPERATING		2 081	500	343	25	284	257	27	10,5%	343
Operation Dlulisumlando-OPERATING		-					-	-		
SETA- Bursaries for Non Employees- OPERATING		1 663		2 200	170	975	1 650	(675)	-40,9%	2 200
Arts and Culture-Museum Subsidies - Tatham Art Gallery		=					-	-		
Regional Bulk Infrastructure Grant/BFI- OPERATING		-				28 802	-	28 802		-
COGTA				(685)			(514)	-		(685)
Municipal Employment Initiative - OPERATING		2 890						-		
District Municipality:		-	-	-	-	-	_	-		-
								-		
[insert description]								-		
Other grant providers:		-	_	-	-	_	-	-		
S 0								-		
[insert description]								-		
Total operating expenditure of Transfers and Grants:		824 536	956 880	1 008 752	219 403	914 859	756 564	157 781	20,9%	1 008 752
Capital expenditure of Transfers and Grants			2000.00		2,000,000,000		La Sugarda Portinda An Cu			2 C 11 (2 A . 11 A
National Government:		259 763	312 603	345 980	4 918	131 570	259 485	(127 915)		345 980
Municipal Infrastructure Grant (MIG)		204 367	222 682	225 609	1 703	92 444	169 207	(76 763)		225 609
Public Transport Infrastracture		2	20 000	20 000	-	Gi -	15 000	(15 000)	1	20 000
Neighbourhood Development Partnership		12 973	20 000	20 000	177	14 785	15 000	(215)	1	20 000
Intergrated National Electrification Porgramme		12 219	4 971	4 971	40	4 753	3 728	1 025	27,5%	4 971
Municipal Systems Improvement Capital		-		46 592	-	-	34 944	(34 944)		46 592
Water Services Infrastructure Grant (WSIG)-CAPITAL		25 204	40 000	24 507	2 831	15 645	18 380	(2 735)	1	24 507
Energy Efficiency and Demand Manaagement		5 000	4 950	4 300	168	3 944	3 225	719	22,3%	4 300
Provincial Government:		168 342	133 835	131 946	10 923	74 208	98 959	(24 752)	-25,0%	131 946
PMB Airport- CAPITAL		3 201						-		
COGTA		3 039								
Housing Development Fund		_		16 958			12 718	(12 718)	-100,0%	16 958
Housing Accreditation-CAPITAL		734	700	3 200	99	163	2 400	(2 237)	-93,2%	3 200
Eastwood Primary Substation-CAPITAL		379						-		
Jika Joe Community Residential Units-CAPITAL								-		
Greater Edendale Development Iniatative-CAPITAL		77 553		12 519	-	2 287	9 389	(7 102)	-75,6%	12 519
Youth Enterprise Park-CAPITAL		-						-		
Informal Economy Instructure Development-CAPITAL		-	1 000	1 062			797	(797)	-100,0%	1 062
mornar Economy managers Development OALTIAL								-		
Corridor Development- CAPITAL						27 525	_	27 525		-
Corridor Development- CAPITAL Municipal Disaster Relief Grant-CAPITAL		8 203	13 214		6 811			1		
Corridor Development- CAPITAL	PITA		13 214		6 811	34		34		
Corridor Development- CAPITAL Municipal Disaster Relief Grant-CAPITAL	PITA				1	34		-		
Corridor Development- CAPITAL Municipal Disaster Relief Grant-CAPITAL Community Library Service and Provincialsation Library-CA	PITA		13 214 1 865	1 565	1		1 174	34 - (934)		1 565
Corridor Development- CAPITAL Municipal Disaster Relief Grant-CAPITAL Community Library Service and Provincialsation Library-CA Provincial Government:	PITA	6 377		1 565	1	34	1 174	-		1 565
Corridor Development- CAPITAL Municipal Disaster Relief Grant-CAPITAL Community Library Service and Provincialsation Library-CA Provincial Government: Arts and Culture-Museum Subsidies - Tatham Art Gallery	PITA	6 377 171 –	1 865		34	34 240		(934) - -	-79,6%	
Corridor Development- CAPITAL Municipal Disaster Relief Grant-CAPITAL Community Library Service and Provincialsation Library-CA Provincial Government: Arts and Culture-Museum Subsidies - Tatham Art Gallery Operation Diulisumlando-Capital	PITA	6 377		1 565 96 642	34 3 980	34 240 43 959	1 174 72 481	-	-79,6%	
Corridor Development- CAPITAL Municipal Disaster Relief Grant-CAPITAL Community Library Service and Provincialsation Library-CA Provincial Government: Arts and Culture-Museum Subsidies - Tatham Art Gallery Operation Diulisumlando-Capital KZN-Military Veterans	PITA	6 377 171 –	1 865		34	34 240		(934) - - (28 522)	-79,6%	
Corridor Development- CAPITAL Municipal Disaster Relief Grant-CAPITAL Community Library Service and Provincialsation Library-CA Provincial Government: Arts and Culture-Museum Subsidies - Tatham Art Gallery Operation Diulisumlando-Capital KZN-Military Veterans Housing Projects -CAPITAL	PITA	6 377 171 –	1 865	96 642 -	3 980 —	34 240 43 959		(934) - - (28 522) -	-79,6%	
Corridor Development- CAPITAL Municipal Disaster Relief Grant-CAPITAL Community Library Service and Provincialsation Library-CA Provincial Government: Arts and Culture-Museum Subsidies - Tatham Art Gallery Operation Diulisumlando-Capital KZN-Military Veterans Housing Projects -CAPITAL District Municipality:	PITA	6 377 171 –	1 865		34 3 980	34 240 43 959		(934) - - (28 522)	-79,6%	
Corridor Development- CAPITAL Municipal Disaster Relief Grant-CAPITAL Community Library Service and Provincialsation Library-CA Provincial Government: Arts and Culture-Museum Subsidies - Tatham Art Gallery Operation Dlulisumlando-Capital KZN-Military Veterans Housing Projects -CAPITAL District Municipality:	PITA	6 377 171 - 68 685 -	1 865 117 056 -	96 642 - -	3 980	34 240 43 959 -	72 481 - -	(934) - - (28 522) - - -	-79,6% -39,4%	96 642 - -
Corridor Development- CAPITAL Municipal Disaster Relief Grant-CAPITAL Community Library Service and Provincialsation Library-CA Provincial Government: Arts and Culture-Museum Subsidies - Tatham Art Gallery Operation Diulisumlando-Capital KZN-Military Veterans Housing Projects -CAPITAL District Municipality: 0 Other grant providers:	PITA	6 377 171 - 68 685	1 865 117 056	96 642 -	3 980 —	34 240 43 959		(934) - - (28 522) - - -	-79,6% -39,4%	1 565 96 642 - - - 477 926

Councillor and Board Member and Employee Benefits

KZN225 Msunduzi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

		2023/24				Budget Year 2				
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands		Guicoma			uotau				%	
	1	Α	В	С						D
Councillors (Political Office Bearers plus Other)		50.004	2 025	2 025	3 803	35 694	2 876	32 818	1141%	3 83
Basic Salaries and Wages		50 824 3 374	3 835 3 493	3 835 3 493	256	2 467	2 620	(153)	-6%	3 493
Pension and UIF Contributions		2 086	8 481	8 481	190	1 643	6 361	(4 718)	-74%	8 48
Medical Aid Contributions		2 872	41 629	41 629	249	2 316	31 222	(28 905)	-93%	41 629
Motor Vehicle Allowance Cellphone Allowance		4 240	792	792	309	2 776	594	2 183	368%	79.
Housing Allowances		98	8 233	8 233	18	152	6 175	(6 023)	-98%	8 23
Other benefits and allowances		48	-	-	2	15	=27	15		-
Sub Total - Councillors		63 542	66 462	66 462	4 827	45 063	49 846	(4 784)	-10%	66 46
% increase	4	3.0000000000000000000000000000000000000	4,6%	4,6%	0.00000					4,6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 465	12 200	167 771	525	4 837	125 828	(120 991)	-96%	167 77
Pension and UIF Contributions		1 021	918	1 116	80	765	837	(72)	-9%	1 11
Medical Aid Contributions		170	272	247	15	143	185	(42)	-23%	24
Overtime		-		-			-	-		
Performance Bonus		511		-	-	272	-	272		
Motor Vehicle Allowance		893	1 032	2 086	71	657	1 565	(908)	-58%	2 08
Cellphone Allowance		109	124	140	7	71	105	(34)	-32%	14
Housing Allowances		207	217	219	16	151	164	(14)	-8%	21
Other benefits and allowances		136		323	-	1 968	242	1 726	713%	32
Sub Total - Senior Managers of Municipality		9 512	14 763	171 902	714	8 864	128 926	(120 063)	-93%	171 90
% increase	4		55,2%	1707,2%						1707,2%
Other Municipal Staff										
Basic Salaries and Wages		980 231	1 376 357	991 030	83 254	752 643	743 273	9 370	1%	991 03
Pension and UIF Contributions		187 273	144 586	214 211	16 087	143 918	160 658	(16 740)	-10%	214 21
Medical Aid Contributions		137 670	122 981	23 034	7 482	63 447	17 276	46 171	267%	23 03
Overtime		123 315	107 181	141 538	9 939	97 219	106 154	(8 935)	-8%	141 53
Performance Bonus		73 993		86 086	34	75 807	64 564	11 242	17%	86 08
Motor Vehicle Allowance		32 028	44 228	62 172	2 863	24 571	46 629	(22 057)	-47%	62 17
Cellphone Allowance		5 415	6 355	7 215	486	4 285	5 411	(1 126)	-21%	7 21
Housing Allowances		4 715	7 306	5 730	337	3 504	4 297	(793)	-18%	5 73
Other benefits and allowances		31 491	8 423	72 070	1 278	17 793	54 052	(36 260)	-67%	72 07
Payments in lieu of leave			-	-	-	-	-	-		-
Long service awards		27 274	14 835	26 853	1 404	16 873	20 140	(3 267)	-16%	26 85
Post-retirement benefit obligations	2	-						-		
Sub Total - Other Municipal Staff		1 603 406	1 832 253	1 629 939	123 165	1 200 059	1 222 454	(22 395)	-2%	1 629 93
% increase	4		14,3%	1,7%						1,7%
Total Parent Municipality		1 676 460	1 913 478	1 868 303	128 706	1 253 985	1 401 227	(147 242)	-11%	1 868 30
Unpaid salary, allowances & benefits in arrears:			15.5.5.00							
Board Members of Entities										
Basic Salaries and Wages			381		_	195	286	(91)		38
Pension and UIF Contributions				381		100		(31)	-32%	
Sub Total - Executive members Board	9320			381		155		-		
	2		381	381	-	195	286	(91)		
% increase	4		381	20,000		10000	286	-		
	8339		381	20,000		10000	286	-		38
% increase	8339	-	381 858	20,000		10000	286 643	-		38
% increase Senior Managers of Entities	8339	-		381	-	195		(91)	-32%	38
% increase Senior Managers of Entities Basic Salaries and Wages	8339	_		381	-	195		(91)	-32% 5%	38 85
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions	8339	_	858	381 858	- 66	195 676	643 -	(91)	-32% 5%	85 - 3
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions	8339	-	858	381 858	- 66	195 676 28	643 - 26 -	33 - 2	-32% 5% 8%	85 - 3
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime	8339	-	858	381 858 - 35	- 66	195 676 28	643 - 26 - - 24	33 - 2 - - 3	5% 8%	85 3 3
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus	8339	-	858 35 32 11	381 858 - 35 32	66 3 3 1	195 676 28 27 9	643 - 26 - - - 24 9	33 - 2 - - 3 0	5% 8% 14% 5%	85
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Molor Vehicle Allowance	4		858 35 32	381 858 - 35	66 3	195 676 28	643 - 26 - - 24	- (91) 33 - 2 3	5% 8% 14% 5%	38 85
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance	8339		858 35 32 11	381 858 - 35 32	66 3 3 1	195 676 28 27 9	643 - 26 - - - 24 9	33 - 2 - - 3 0	5% 8% 14% 5%	855
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Sub Total - Senior Managers of Entities	4		858 35 32 11	381 858 - 35 32	66 3 3 1	195 676 28 27 9	643 - 26 - - - 24 9	33 - 2 - - 3 0	5% 8% 14% 5%	85
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Sub Total - Senior Managers of Entities % increase	4		858 35 32 11	381 858 - 35 32	66 3 3 1	195 676 28 27 9	643 - 26 - - - 24 9	- (91) 33 - 2 - 3 0 39	5% 8% 14% 5% 6%	38 85 - 3 - 3 1
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allow ance Cellphone Allowance Sub Total - Senior Managers of Entities % increase Other Staff of Entities	4		35 32 11 936	381 858 - 35 32 11 936	- 66 3 3 1 73	195 676 28 27 9 741	643 - 26 - - 24 9 702	- (91) 33 - 2 - 3 0 39	5% 8% 14% 5% 6%	38 85 3 3 1 93
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Sub Total - Senior Managers of Entities % increase Other Staff of Entities Basic Salaries and Wages	4		858 35 32 11 936	381 858 - 35 32 11 936	- 66 3 1 73	195 676 28 27 9 741	643 - 26 - - 24 9 702	- (91) 33 - 2 - 3 0 39	5% 8% 14% 5% 6%	38 85 3 3 3 3 1 93 97 27 64
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Sub Total - Senior Managers of Entities % increase Other Staff of Entities Basic Salaries and Wages Pension and UIF Contributions	4		858 35 32 11 936 9727 646	381 858 - 35 32 11 936	- 66 3 3 1 73 664 54	195 676 28 27 9 741 7 149 460	643 - 26 - - 24 9 702	- (91) 33 - 2 - 3 0 39	5% 8% 14% 5% 6%	38 85
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Molor Vehicle Allow ance Cellphone Allow ance Sub Total - Senior Managers of Entities % increase Other Staff of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions	4		858 35 32 11 936 9 727 646 1 149	381 858 - 35 32 11 936 9 727 646 1 149	- 66 3 3 1 73 664 54	195 676 28 27 9 741 7 149 460 938	643 - 26 - 24 9 702 7 296 485 862	- (91) 33 - 2 - 3 0 39 (147) (25) 766 (96)	5% 8% 14% 5% 6% -2% -5% 9% -28%	9 77 644 446
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Mobr Vehicle Allowance Cellphone Allowance Sub Total - Senior Managers of Entities % increase Other Staff of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime	4		858 35 32 11 936 9 727 646 1 149	381 858 - 35 32 11 936 9727 646 1149 463	66 3 3 1 73 664 54 109 17	195 676 28 27 9 741 7 149 460 938 251	643 	- (91) 33 - 2 - 3 0 39 (147) (25) 76 (96) - (2	5% 8% 14% 5% 6% -2% -5% 9% -28% -3%	9 72 64 1 14 48
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Sub Total - Senior Managers of Entities % increase Other Staff of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus	4		9 727 646 1 149 463	381 858 - 35 32 11 936 9 727 646 1 149 463	- 66 3 1 73 664 54 109 17	7 149 460 938 251	643 - 26 - 24 9 702 7 296 485 862 347 - 81 84	- (91) 333 - 2 - 3 0 39 (147) (25) 76 (96) - (27)	5% 8% 14% 5% 6% -2% -5% 9% -28% -3% 8%	9 72 644 1 14 46
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Sub Total - Senior Managers of Entities % increase Other Staff of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance	4		9 727 646 1 149 463	381 858 - 35 32 11 936 9727 646 1149 463	66 3 3 1 73 664 54 109 17	195 676 28 27 9 741 7 149 460 938 251	643 	- (91) 333 - 2 - 3 0 39 (147) (25) 76 (96) - (27)	5% 8% 14% 5% 6% -2% -5% 9% -28% -3% 8%	9 72 64 1 14 48
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Sub Total - Senior Managers of Entities % increase Other Staff of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Sub Total - Other Staff of Entities	4	-	858 35 32 11 936 9727 646 1149 463 108 112	9 727 646 1 149 463 108 112	- 66 3 3 1 73 664 54 109 17 9 10	7 149 460 938 251 79 91 8 967	643 - 26 - 24 9 702 7 296 485 862 347 - 81 84 9 154	- (91) 33 - 2 - 3 0 39 (147) (25) 76 (96) - (2 7 (186	5% 8% 14% 5% 6% -2% -38% 8% -2%	95
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Sub Total - Senior Managers of Entities % increase Other Staff of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Cellphone Allowance Sub Total - Other Staff of Entities % increase Total Municipal Entities	4	-	858 35 31 11 936 9727 646 1149 463 108 112 12 205	9 727 646 1 149 463 108 112 205	66 3 3 1 73 664 54 109 17 9 10 862	7 149 460 938 251 79 91 8 967	643 - 26 - 24 9 702 7 296 485 862 347 - 81 84 9 154	(91) 33 - 2 - 3 0 39 (147) (25) 76 (96) - (2, 7 (186) (239)	5% 8% 14% 5% 6% -2% -28% 3% -28% 1-2%	97: 6-11-14-11-11-11-11-11-11-11-11-11-11-11-
% increase Senior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Sub Total - Senior Managers of Entities % increase Other Staff of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Sub Total - Other Staff of Entities	4	-	858 35 32 11 936 9727 646 1149 463 108 112	9 727 646 1 149 463 108 112	- 66 3 3 1 73 664 54 109 17 9 10	7 149 460 938 251 79 91 8 967	643 - 26 - 24 9 702 7 296 485 862 347 - 81 84 9 154	(91) 33 - 2 - 3 0 39 (147) (25) 76 (96) - (2, 7 (186) (239)	5% 8% 14% 5% 6% -2% -28% 3% -28% 1-2%	9: 9: 9: 11 44 12:20

Councillor Allowances

The expenditure on councillor allowances year to date actual as at the end of March 2025 amounted to R45.063 million. The year to date budgeted councillor's allowance amounted to R49.846 million.

Employee Benefits

The total consolidated year to date actual salaries expenditure as at 31 March 2025 amounted to R1.218.826 billion, against the year to date budget of R1.361 billion.

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;

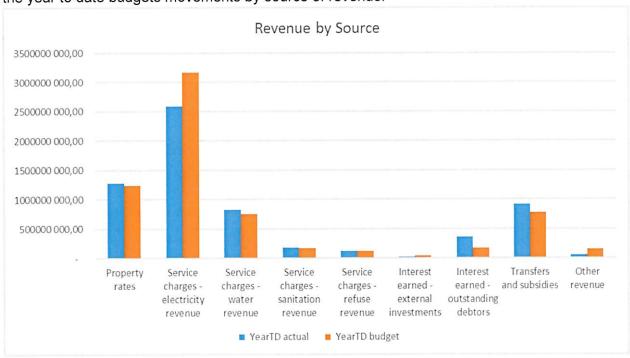
- ✓ Revenue by Source and
- ✓ Operational Expenditure by Type

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 40% of the total operating revenue basket as at 31 March 2025. The year to date actual revenue earned from electricity service charges amounted to R2.581 billion and the year to date budget amounted to R3.168 billion.

Property Rates: This is the second largest revenue source of the Municipality; contributing 20% of the total operating revenue basket as at 31 March 2025. The year to date actual revenue earned from property rates slightly over performed by 3% when compared to the Year to Date (YTD) Budget.

Service Charges - Water revenue: The revenue earned from Water charges shared 13% of the YTD actual revenue, there is an over performance of 11% when comparing YTD actual to YTD Budget.

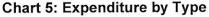
Service charges - Waste Water Management: The revenue earned from Waste Water Management service charges shared 3% of the YTD actual revenue, and reflects an over performance of 11% when comparing the YTD actual revenue to the YTD budget.

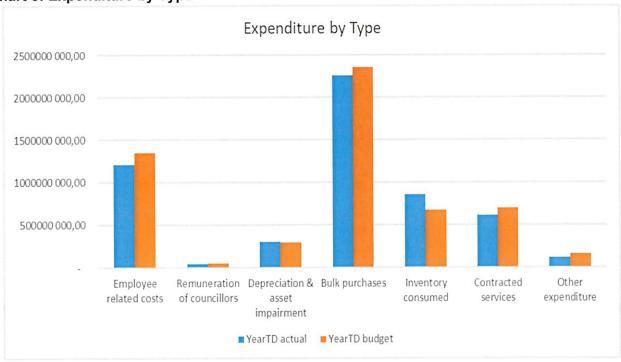
Service charges - Waste management: The revenue earned from refuse service charges shared 2% of the YTD actual revenue, reflects a variance of 1% when comparing the YTD actual revenue to the YTD budget.

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.

OPERATIONAL EXPENDITURE ANALYSIS

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





Employee Related Costs: There is variance of -11% 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.

Operational costs: The YTD actual amounted to R116.782 million while the year to date budget was to R157.767 million resulting in an under expenditure of R40.985 million when comparing year to date actual against year to date budget.

Interest: The Finance charges have 33% variance when comparing the YTD actual and YTD budget.

Contracted Services: YTD actual for contracted services amounted to R613.724 million, whilst the budgeted year to date was R793.942 million, resulting in a variance of -16%

Bulk purchases - electricity: This is a major cost driver of the Municipality contributing 41% of the total actual YTD operating expenditure basket. There was a variance of R97.536 million for this expenditure driver when comparing year to date actual and year to date budget.

Inventory Consumed: YTD actual figure for inventory consumed for the ninth month amounted to R853.574 million, which is inclusive of water bulk purchases of R754.410 million.

2.6 Municipal Entity Financial Performance

Decoried -	2023/24				Current Yea	r 2024/25		W0000000000000000000000000000000000000	
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	Outcome	Buuget	Buuget	actual	actuui	buaget			
Financial Performance									
Property rates	_	_	_	-	-	-	-		-
Service charges		-	- 1	-	-	- 1	-		-
Investment revenue	230 930,	125 000,	-	9 676,	168 847,	93 750,	75 097,,	80%) -
Transfers recognised - operational	_	_	-	-	-	-	-		_
Other own revenue	14 336 826.	16 434 381,	_	4 108 200,	12 324 465,	12 325 786,	(1 321,,)	0%	-
Iotal Revenue (excluding capital transfers									
and contributions)	14 567 756,	16 559 381,	-	4 117 876,	12 493 312,	12 419 536,	73 776,	1%	-
Employ ee costs	11 940 412,	13 587 398,	- 1	935 354,	9 902 741,	10 190 548,	(287 807,)	-3%	_
Remuneration of Board Members	-		-		-	-	-		-
Depreciation and asset impairment	736 255,	861 997,	-	57 799,	504 221,	646 498,	(142 276,)	-22%	-
Interest		-	-	-	-	-	-		-
Inventory consumed and bulk purchases	_	_	-	-	-	-	_		_
Transfers and grants	_	-	_		-	-	-		-
Other expenditure	1 705 638.	2 909 984.	_	101 197.	1 565 180,	1 709 321,	(144 141,)	-8%	-
47 (500 (100 (100 (100 (100 (100 (100 (100	14 382 305,	17 359 379,		1 094 350,	11 972 142,	12 546 367,	(574 225,)	-5%	-
Total Expenditure	185 451,	(799 997,)	-	3 023 526,	521 170,	(126 831,)	648 001,	-511%	_
Surplus/(Deficit)	103 431,	(133 331,)		* ****	,	, "			
Transfers and subsidies - capital (monetary	_	_	_	_	_	_	_		_
allocations)	_	- 1	_ [_	_	_			_
Transfers and subsidies - capital (in-kind)	185 451,	(799 997,)		3 023 526,	521 170,	(126 831,)	648 001,	-511%	_
Surplus/(Deficit) after capital transfers &	100 401,	(199 991,)	-	3 023 320,	JE1 110,	(120 00 1,)	*		
contributions		-							
Income Tax		(799 997,)		3 023 526,	521 170,	(126 831,)	648 001,	-511%	
Surplus/ (Deficit) for the year	185 451,	(199 991,)		3 023 320,	JZ1 110,	(120 001,)			
Capital expenditure & funds sources									
Capital expenditure	_	-	-	-	-	-	_		
Transfers recognised - capital	-	2 753 050,	2 753 050,	-	-	-	-		
Borrow ing	-	-	-	-	-	-	-		-
Internally generated funds	-	=1	-	-	- 1	-	-		_
Total sources of capital funds	-	2 753 050,	2 753 050,	-	-	· · ·	-		-
Financial position				TANA SE					
Total current assets	5 040 436,	1 359 482,	-		6 075 761,				5 069 253
Total non current assets	6 872 873,	7 165 616,	-		6 403 410,				6 522 939
Total current liabilities	1 497 759,	-	-		-				-
Total non current liabilities	_	-	-		-				-
Community wealth/Equity	10 415 550,	6 791 972,	-		10 896 228,				9 911 020
Cash flows									
Net cash from (used) operating	722 284,	986 997,		3 081 221,	974 643.	93 750,	880 893,	940%	-
Net cash from (used) investing	9 298,	(850 000,)		_	_		_		-
	5 200,		_	_	_	_	-		-
Net cash from (used) financing Cash/cash equivalents at the year end	5 037 936,	5 174 933,	_	3 081 221,	974 643,	5 131 686,	(4 157 043	-81%	4 306 354
		per source interested		121-150 Dys			Over 1Yr	Total	Total
Debtors & creditors analysis	31-60 Days	61-90 Days	91-120 Days	121-130 DYS	131-100 DAZ	ioi Dasi II	0701111	10.01	1000
Debtors Age Analysis		_	_	_	_	_	-	-	-
Total By Income Source	_	-							
0 111 4 411									
Creditors Age Analysis Total Creditors		_	_	_	_	_	_	_	

2.7 Capital Programme Performance

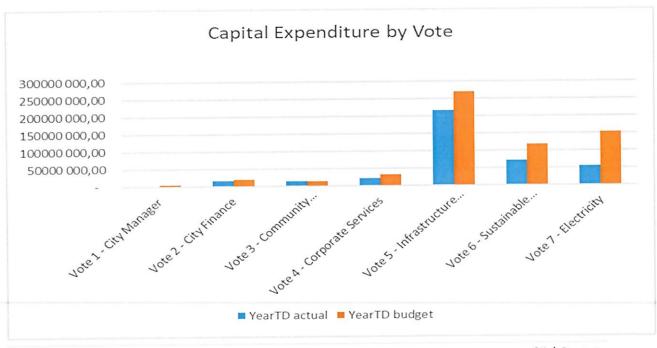
This next section looks at the performance of the capital expenditure programme. This performance is illustrated in the table that follow.

KZN225 Msunduzi - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

	2023/24			No.	Budget Year 2	024/25			
Month	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	60 526	68 897	74 521	5 549	5 549	74 521	68 972	92,6%	1%
August	60 526	68 897	74 521	51 359	56 908	149 041	92 133	61,8%	7%
September	60 526	68 897	74 521	35 534	92 442	223 562	131 121	58,7%	11%
October	60 526	68 897	74 521	45 655	138 097	298 083	159 986	53,7%	17%
Nov ember	60 526	68 897	74 521	74 407	212 504	372 604	160 100	43,0%	26%
December	60 526	68 897	74 521	73 217	285 721	447 124	161 404	36,1%	35%
January	60 526	68 897	74 521	49 566	335 286	521 645	186 359	35,7%	41%
February	60 526	68 897	74 521	32 730	368 017	596 166	228 149	38,3%	45%
March	60 526	68 897	74 521	27 798	395 815	670 687	274 872	41,0%	48%
April	60 526	68 897	74 521			745 207	-		
May	60 526	68 897	74 521			819 728	-		
June	60 526	68 897	74 521			894 249	-		
Total Capital expenditure	726 310	826 764	894 249	395 815					

The Total Year to Date Actual Capital Expenditure as at the end of March 2025 amounted to R395.815 million.

Chart 5: Capital Expenditure by Vote



	Victory 1865	solidated Mo 2023/24				Budget Year 2	024/25			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD budget	YTD variance	YTD variance	Full Year Forecast
A Description of the Res		Outcome	Budget	Budget	actual	actual	buaget	variance	%	Forecast
R thousands Capital expenditure on new assets by Asset Class/S	ub-cl	ass								
200 01 37			321 997	335 413	2 401	55 308	251 560	196 252	78,0%	335 413
nfrastructure		105 401 748	35 420	33 747	2 401	522	25 311	24 789	97,9%	33 747
Roads Infrastructure Roads		748	35 420	33 747	-	522	25 311	24 789	97,9%	33 747
Electrical Infrastructure		62 042	203 033	187 716	1 624	14 809	140 787	125 978	89,5%	187 716
Power Plants	1	62 042	203 033	187 716	1 624	14 809	140 787	125 978	89,5%	187 716
HV Substations			550756592500					-		
Water Supply Infrastructure		16 017	5 320	30 772	268	18 678	23 079	4 401	19,1%	30 772
Dams and Weirs					1			-		
Boreholes		1				2000		82		-
Reservoirs		16 017	5 320	30 772	268	18 678	23 079	4 401	19,1%	30 772
Sanitation Infrastructure		26 594	78 224	83 178	509	21 299	62 384	41 085	65,9%	83 178
Pump Station		200 2000					00.004	- 44 005	05.000	02 170
Reticulation		26 594	78 224	83 178	509	21 299	62 384	41 085	65,9%	83 178
Waste Water Treatment Works			47.040	47 702		2 360	13 293	10 933	82,2%	17 723
Community Assets		14 776	17 642 17 642	17 723 17 723		2 360	13 293	10 933	82,2%	17 723
Community Facilities	1	14 776 13 711	17 642	17 723		2 360	13 293	10 933	82,2%	17 723
Halls		13 /11	17 642	17 723	_	2 300	10 200	-	02,270	
Centres		1 064						_		
Police Purls	1	1004						-		
Sport and Recreation Facilities	1		_		_	-	_	_		_
Indoor Facilities	1							_		Constitution of the Consti
Outdoor Facilities								-		ALAKA MARINA
Capital Spares								-		
Heritage assets		-	-	_	-	_	-	-		_
Monuments								-		
Historic Buildings								-		1
Works of Art								-		
Conservation Areas								-		
Other Heritage						i i		_		
Investment properties		-	_	-	-	72	-	-		
Revenue Generating	1	- 		-	- 1	= 1	-	-		-
Improved Property	1							-		
Unimproved Property								-		
Non-revenue Generating		-	-	-	-	U=	=	_		_
Improved Property								-		
Unimproved Property						56 097	84 598	28 501	33,7%	112 797
Other assets	1	72 440 20 693	69 017 4 499	112 797 34 408	3 980 1 415	19 882	25 806	5 924	23,0%	34 408
Operational Buildings		20 693	4 499	34 408	1 415	19 882	25 806	5 924	23,0%	34 408
Municipal Offices		51 747	64 518	78 389	2 565	36 215	58 792		38,4%	78 389
Housing Staff Housing	1	31 /4/	04 510	70 000	2 000	00 2.10		_		
Staff Housing Social Housing	1	51 747	64 518	78 389	2 565	36 215	58 792	22 577	38,4%	78 389
Capital Spares								-		
			_		_	_	_	_		_
Biological or Cultivated Assets				_	_			 		
Biological or Cultivated Assets			5076035604						20.500	25 650
Intangible Assets		5 920	25 900	25 650	-	12 221	19 238	1	1	25 650 25 650
Serv itudes	1	5 920	25 000	25 650		12 221	19 238	7 016	36,5%	25 650
Licences and Rights		-	900	_	_	_	_	_		_
Water Rights										
Effluent Licenses								_		
Solid Waste Licenses			900				_	_		-
Computer Software and Applications			900					_		
Load Settlement Software Applications	1	1						_		
Unspecified								_		
Computer Equipment		_	-		-	-	-	-	+	-
Computer Equipment			/2021/2021/2021			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	process statement	1		
Furniture and Office Equipment	1	21 419	77 516	30 849	1 018	15 550	23 137			30 849
Furniture and Office Equipment		21 419	77 516	30 849	1 018	15 550	23 137			30 849
Machinery and Equipment		46 679	44 223	71 771	2 611	31 816	53 829			71 77
Machinery and Equipment		46 679	44 223	71 771	2 611	31 816	53 829	22 013	40,9%	71 77
Transport Assets	1	39 608	18 800	17 600	3 977	7 027	13 200	6 173	46,8%	17 600
Transport Assets	1	39 608	18 800	17 600	3 977	7 027	13 200		46,8%	17 600
	1	_	_	_	_	_	_	_		_
Land	1			-	-	<u> </u>	<u> </u>		-	
Land		1					Some.			200.00
Zoo's, Marine and Non-biological Animals		_		-	-		-	-	-	-
Zoo's, Marine and Non-biological Animals								_		
Living resources		_	-	-	-	-	-	_		_
Zoological plants and animals	1	1		I	13 987	180 379	458 853		60,7%	611 80

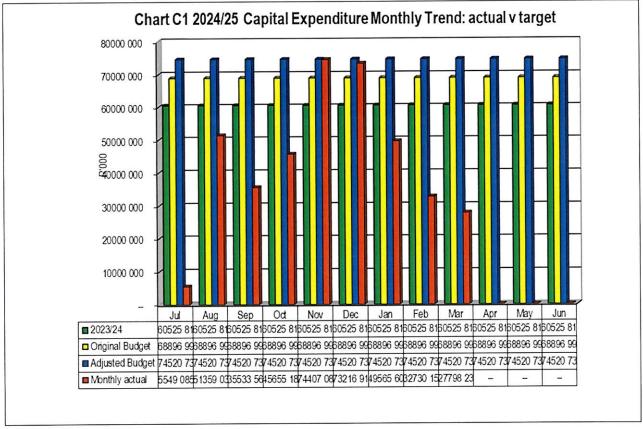
KZN225 Msunduzi - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset

		2023/24				Budget Year 2				F. 11.17
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets	by Ass	et Class/Sub-c	lass							
Infrastructure		107 513	34 231	36 196	8 944	118 216	27 147	(91 069)		36 196
Roads Infrastructure		102 701	29 231	26 296	12 756	117 148	19 722	(97 425)	-494,0%	26 296
Roads		102 701	29 231	26 296	12 756	117 148	19 722	(97 425)	-494,0%	26 296
Electrical Infrastructure		-	-	4 900	-	1 068	3 675	2 607	70,9%	4 900
Power Plants				4 900		1 068	3 675	2 607	70,9%	4 900
HV Substations								-		- 000
Water Supply Infrastructure		4 813	5 000	5 000	(3 812)	-	3 750	3 750	100,0%	5 000
Dams and Weirs								-		
Boreholes									100.00/	5 000
Reservoirs		4 813	5 000	5 000	(3 812)	-	3 750	3 750	100,0%	5 000
Pump Stations				1				-		
Unimproved Property				1 1071-000				-	400.00/	2 700
Other assets		11 253	3 300	3 760	-		2 820	2 820	100,0%	3 760
Operational Buildings		11 253	3 300	3 760	-	-	2 820	2 820	100,0%	3 760
Municipal Offices		11 253	3 300	3 750			2 813	2 813	100,0%	3 750
Pay/Enquiry Points							-	-		
Building Plan Offices				10			8	8	100,0%	10
Biological or Cultivated Assets		-	_	_	_	-	-	-		_
Biological or Cultivated Assets								-		
		_	_	_	_	_	_	_		-
Intangible Assets								 -	 	
Servitudes				_		_	_	_		_
Licences and Rights		1.7	_	_				_		
Water Rights								_		
Effluent Licenses								_		
Solid Waste Licenses								_		
Computer Software and Applications								_		
Load Settlement Software Applications								_		
Unspecified										
Computer Equipment		_	-	-	-	-	-	-		-
Computer Equipment								-		
Furniture and Office Equipment		_	<u></u>	_	-	-	-	-		-
Furniture and Office Equipment								-		
Of Manual Control of the Control of				_	_	_	-	_		_
Machinery and Equipment				<u> </u>			-	 	 	1
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-		<u> </u>	
Transport Assets								-		
Land		_	_	-	-	-	-	-		_
Land								-		
						_	_	_		
Zoo's, Marine and Non-biological Animals					_	 	 	+	-	
Zoo's, Marine and Non-biological Animals										
40 A					_	l _		-		_
Living resources		_	_	I -		-				
Mature		-	1	-	1 -	_	1	_		
Policing and Protection	1									
Zoological plants and animals		VS310	7594		, ja -					
Immature		_	_	_	_		_			
Policing and Protection										
Zoological plants and animals	1	1				118 216		7 (88 249	9) -294,5%	39 95

KZN225 Msunduzi - Supporting Table SC13e		2023/24				Budget Year 2	2024/25 YearTD	YTD	YTD	Full Year
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	budget	variance	variance	Forecast
R thousands Capital expenditure on upgrading of existing asset	1 s hy 4	sset Class/Su	b-class						%	
		253 054	171 902	225 541	3 986	89 470	169 156	79 685	47,1%	225 54
nfrastructure		106 255	96 854	109 634	(386)	34 487	82 225	47 738	58,1%	109 634
Roads Infrastructure Roads		106 255	96 854	109 634	(386)	34 487	82 225	47 738	58,1%	109 63
Electrical Infrastructure		29 431	10 421	19 078	192	7 618	14 309	6 690	46,8%	19 07
Power Plants		29 431	10 421	19 078	192	7 618	14 309	6 690	46,8%	19 07
HV Substations	1	***************************************	110000000000000000000000000000000000000	1340-7-0-15-15-1				-		
Water Supply Infrastructure	1	64 607	35 805	73 036	4 179	24 374	54 777	30 403	55,5%	73 03
Dams and Weirs	1							-		
Boreholes					1			-		
Reservoirs	1							-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains	1							-		70.00
Distribution	1	64 607	35 805	73 036	4 179	24 374	54 777	30 403	55,5%	73 03
Distribution Points	1							-		
PRV Stations	1							-		
Capital Spares				40 700		44 770	10 345	(1 422)	-13,8%	13 79
Sanitation Infrastructure		33 450	18 823	13 793		11 776	10 345	(1 432)	-13,676	13 /9
Pump Station		00.450	40.000	42.702		11 776	10 345	(1 432)	-13,8%	13 79
Reticulation	1	33 450	18 823	13 793		11776	10 345	(1 432)	-13,076	1575
Waste Water Treatment Works		1						_		
Outfall Sewers	1							_		
Toilet Facilities	1	1						_		
Capital Spares	1	19 312	10 000	10 000	-	11 215	7 500	(3 715)	-49,5%	10 00
Solid Waste Infrastructure		19 312	10 000	10 000	_	11 215	7 500	(3 715)		10 00
Landfill Sites		19 312	10 000	10 000				-	1	
Waste Transfer Stations								_		
Waste Processing Facilities	1	1			72	12022				
Community Assets	1	3 766	6 953	10 086	848	7 716	7 564	(151)	-2,0%	10 08
Community Facilities	1	-	-	-	-	-	-	-		
Halls								_		
Centres										
Crèches								-		
Clinics/Care Centres								_		
Fire/Ambulance Stations						7.740	7 564	(151)	-2,0%	10 0
Sport and Recreation Facilities		3 766	6 953	10 086	848	7 716	/ 364	(151)	-2,076	100
Indoor Facilities			0.050	40 000	848	7 716	7 564	(151)	-2,0%	10 0
Outdoor Facilities		3 766	6 953	10 086	040	/ / / 16	7 504	(131)	-2,076	10 0
Capital Spares			_	_	_	_	_	-		
Heritage assets				_				-	1	-
Monuments								_		
Historic Buildings								_		
Works of Art								-		
Conservation Areas		1						_		
Other Heritage		Marie Company							1	
Investment properties		_	_					-		
Revenue Generating		_	-	-	_	-	_	_		1
Improved Property			1					_	1	
Unimproved Property					_	_	_	_		
Non-revenue Generating		-	-	-	_	_	_	_	1	
Improved Property			1		1			1 -		
Unimproved Property		41 300	35 283	6 862	34	34	5 147	5 113	99,3%	6.8
Other assets		41 300	22 000	2 062	34	34	1 547	1 513		2.0
Operational Buildings		41 300	22 000	2 062	34	34	1 547	1 513		20
Municipal Offices		41 300	13 283	4 800	1 -	-	3 600			48
Housing		1 -	15 265	4000				_		
Staff Housing			13 283	4 800			3 600	3 600	100,0%	48
Social Housing Capital Spares			10 233					_		
	1	1	1			_	_			
Biological or Cultivated Assets			-		-			 -	+	1
Biological or Cultivated Assets								1		
Intangible Assets		-		_			-	-		
Servitudes								-		
Licences and Rights		-	-	-	-	-	-	-		
Computer Equipment								-	1	1
Furniture and Office Equipment		-	_	_	_	_	-	-		
Furniture and Office Equipment								-		1
	1		_	_	_	_	_	_	1	
Machinery and Equipment		_			-	-	-	-	+	+
Machinery and Equipment	1					1		1	1	
Transport Assets	1	3 180		_			-	-		
Transport Assets	1	3 180	%					-		The second of the second of the second
Land	1	_	_	_	-	-		_		
Land	1							-	1	
	1	5000	2000	_	_	_	_	_	1	
Zoo's, Marine and Non-biological Animals	1	_	-	_		 	 	+	1	
Zoo's, Marine and Non-biological Animals								1	1	
	1		_	_	_	-	_	-	1	
Living resources				_	_	_	_	1 -	1	1
Mature	1	1	1	_		1		1 -		
Policing and Protection	1	1	1					1 -	1	
Zoological plants and animals		_				-	_	_		
Immature		_						_		
Deliains and Protection										
Policing and Protection Zoological plants and animals			1					_		1

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.

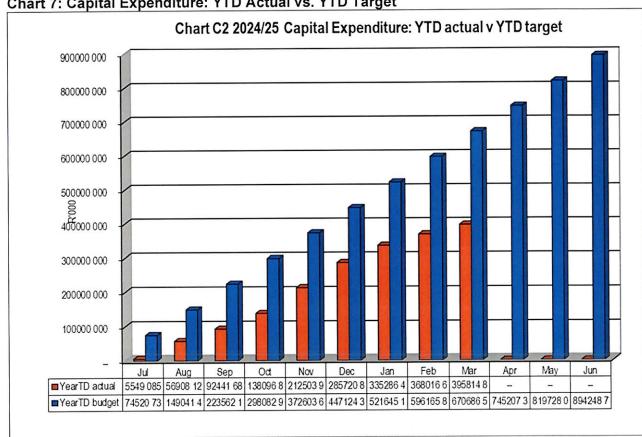


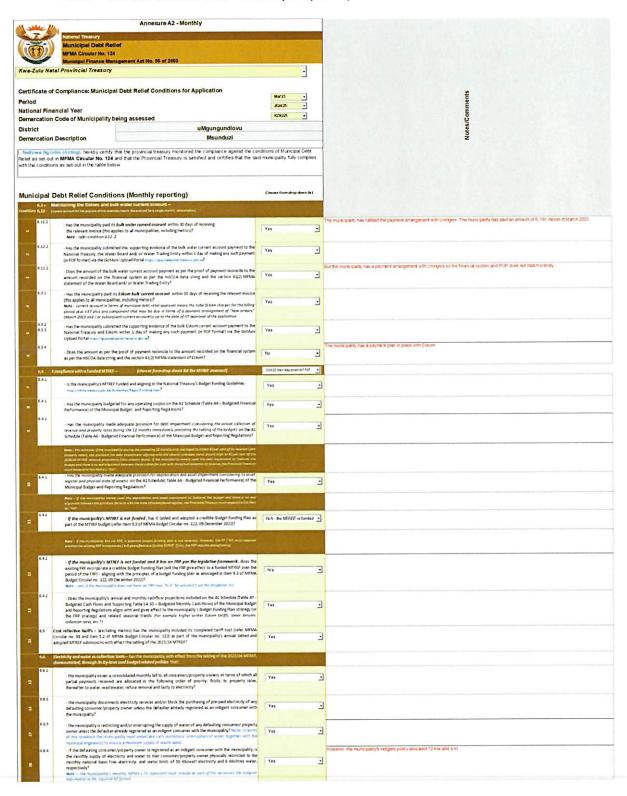
Chart 7: Capital Expenditure: YTD Actual vs. YTD Target

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

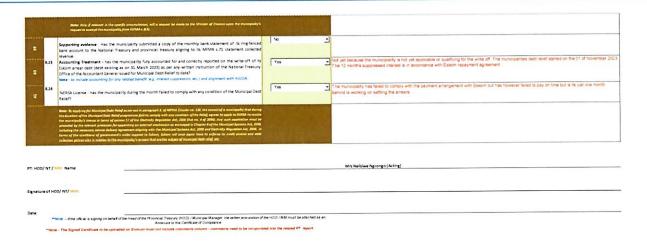
The municipal entity's report for the month ending 31 March 2025 is attached.

2.8 Annexure B: Compliance with the conditions for Municipal Debt Relief

2.8.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

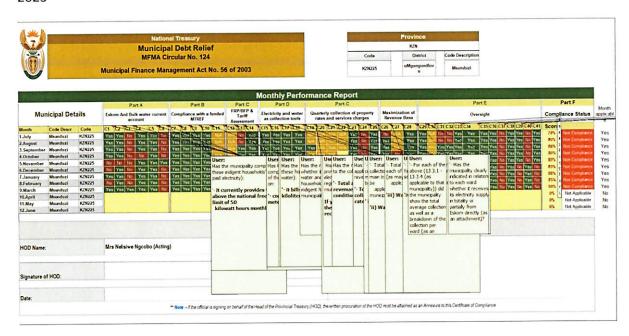


6.6	Aug	pparting evidence. The Instituted Treatury and/ or provinced treatury's related budget assessment confirms the		
1.7		disposity i restrict to the 1 months only in the control of the co		
6.7		Has the municipality achieved a minimum of 80 per cent overage quarterly collection, of property rates and		
		service charges with offect from 01 April 2023 and 85 per cent overage quorterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s)	Yes •	
		and mSCOA data strings uploaded via the GoMuni Upload Portai?		
_				
		Right - skillings the section and introduction parties (MINA) Circles Inc. 7() is a FI per part Hermitelli, managed the unite Ma- skill rainf support will be writerant for the first two years from enhancing to this core.		
	7	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum		
	-	average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated		
		to the satisfaction of National Treasury the following :		
6.7	2.1	 the underpendirmance directly leades to eaking supplied areas where the municipality does not have electricity as a collection tool and that the 		
		average quarterly collection of the municipality (excluding Eskorn supplied	871 = Yes -	
ı		areas) equals the required quarterly average collection set-out in paragraph 6.7.1		
6.7	2.2	* the municipality for technical engineering reasons is unable to physically	671=Yes •	
1		restrict and/or limit the supply of water in the Eskom supplied area(s)?	1000000	
6.7	723	* the municipality before 01 February 2024 attempted to enter into a service		
1		delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the	671 = Yes -	
		Municipal Systems Act, 2000 and that such failed and the reason(s) for the		
6.7		falters?		
°.′	00.0	The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case by-case basis, considered writing off the debt of	Yes	
		its customers, within its normal credit control process?		
6.7	74		Two .	
		Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes -	
4		ALIGNA DE MANAGEMENT DE LA CONTRACTOR DE		
6.7	7.5	Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA	You	
		section 71 statements reflected the approach set-out in 6.7.3 and 6.7.47		
		Municipality's Completeness of the revenue bens —		
6.8	8.1	the state of the s	Die.	The reconciliation between the GVR and the billing system (SAP) is performed monthly and are aligned. The variances identified are caused by
		the municipality's billing system perfectly aliens to its Council approved General Valuation Roll (UVR) and/ or	Yos	The reconcilation between the GNV and the billing system (SAP) is performed minority and are augment for viruniness deviated as assess or section 78 amendments of the GNV that are processed during that specific months as supplementary bits. These amendments are sent to the section for the billing file to be updated with the changes. The reconciliations are therefore resolved monthly.
١.	8.1	any subsequent supplementary GVR compiled by the registered municipal value? If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances.		
0.5	0.4	contified?	Na -	
ı		Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.73 statement.		
6.	8.2	From the section Contact was the municipality submitted its completed billing system. (IVII and/or		
	3.27.5 I	interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer	Yes	
١.		MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploedportal.treasury.gov.ca?		
	6.9	Manker and report on implementation —		
6.5	9.1	. MEMA section 71 reporting - has the municipal council and senior management team instituted processes	You -	
П		to monitor and enforce accountability for the implementation of the municipality's funded budget and		
		Budget Funding Plan where relevant?	691=Yes -	
5.9	9.2	If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MEMA section 71 reporting and recorded on the financial system as	691 = Yes	
		per the mSCOA data string ²		
6	9.3	Note: produce 6.9.2 has a typing error and must rate to 6.9.1. - Municipalities with financial recovery plans (FRP) — If the municipality has a FRP as envisaged in the	Yes •	The FRF is submitted to Provincial Treasury quarterly
	100	prevailing local government legislative framework, is the municipality reporting monthly its progress in	110 II	
		implementing its FRP to the Provincial Executive?	-	
	9.4	If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to	Yes	
		the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal		
		https://gupinetportal treatury gov se ²		
		Date a minimality with a FM may only benefit formula Monteparlimbs begans programme if the EMI program report was solvented to hard the Processing and AMIS.		
•	10	Personal manus medicals: Personal Description: Proceedings and funding of manipul compliance—in terms of section 5 and 24 of the AdMAN, with offest from QL April 2023, a delegated municipality may not benefit from Associated bake.		
6	10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored	Yes -	
		 has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions? 		
٠,	10.2	the third of the calculate Demonstral Transcrat Measured countries excelled the an attention.		
ľ	,,,,,	 has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for 	Yes	
		provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 114) and timeously uploaded the		
		compliance certificate via the GoMuni Upload Portal Impu III quillutionts massure por 12 ⁷ . Note - in the case of a non-designed municipality the National Treasury to case the compliance certificate.		
	10.3		No -	
·		 has the Provincial Treasury failed to rectify any provincial treasury non-compilance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one 	-	
		month of the non-compliance occurring?		
1		Note: If the PT finded to undriest his fedure such were compliance will be considered as now can principal by the municipality in terms	STATE OF THE PARTY	
-	-	of programs 6.1.5. Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent	No -	
6	,11 L	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	(A)	
		5 No. 1 (14 Control Co		
		Here a thony is a problem are manifused becoming for those presented a manifuse familial area formed for date of the date of the problem of the problem of the problem of this maniful date in paper programme. All registers that Melling in the Melling Construct, Discontinue 6.11 (Internation on manifused promoning areas) of date for which he has been found lines protected and other for adjustment of the date of the problem of the consequence of the following of the following and and problem of the sense of the consequence of the consequence of the following of the consequence of the following the following the consequence of the following the consequence of the following th		
L		Constant Am. 108. condition 6.11 (Commisses on recomments) between processing and professional and approximately between participants and professional and prof		
1		the state of the s		
		passing making use of an exercised for in-year bridging purposes are not encoursed within the arried of the provides.		
		New (section on the first of green to be a proposed on the second of the		
	6.02	peor forced and spile or opposed an extended people of the people of the second of the second of the residence For the distraction of the Municipal Debt Raifef (to ensure proper management of resources):		
	6.12	For the duration of the Municipal Debt Railef (to ensure proper management of recourse):		
	6.12	For the duration of the Municipal Data Ratiol (to ensure proper management of resource):	No	The municipality does not have a ring ferroad Primary account - sub account
		Farths durable of the Municipal Doot facial (business proper interagement of resources): His the municipality appointmend and inferfaced in a sub-account to its primary bank account—(a) all electricity, values and substation reviews the municipality societic in any month and (b) the component of electricity, values and substation reviews the municipality societic in any month and (b) the component of	-	The municipality does not have a ring ferroad Primary account - sub account
		For the duration of the Municipal Data Ratiol (to ensure proper management of resource):	-	
6		Pay the duration of the Municipal Dask failed (by senser proper management of resourced): - has the municipality appointment and implement in a sub-account to its primary barn account - (a) all exciticity, water and sanitation revenue the municipality soletic in any month, and (b) the component of the local Government European barn (LOSS) the municipality same size of the provide five basic electricity, water and substitution (a).		Movever: there is no seperate any fenced bank account. The municipality currently has a payment plan in place for bulk water and Elektric sections.
6	5 12 1	For the duration of the Manifold Date field (to ensure proper management of resource): It is the management populational and they broad in a balk account to its primary some account. (B) all exercises, water and substantion resource the management count or management and account of the component of the part of substantion in the component of the part of substantion is a component of the part of substantial part of substantial country in the part of substantial count		



2.8.2 Municipal Debt Relief Performance across the period of debt relief participation

The table below shows the municipality's overall relief compliance across the months of its debt relief participation since the National Treasury debt relief approval effective date of 1 November 2023



The municipality managed to pay the current account for ESKOM and Water. The municipality has fulfilled the payment arrangement with Umngeni. The municipality paid an amount of R 191 million to Umngeni. The Eskom account was paid an amount of R270,8 million in March 2025. It is imperative that the non-compliance issues as raised by National Treasury is addressed as matter of urgency with a decisive implementation strategy and stringent monitoring thereof. Achieving 100% compliance is possible, provided that all parties come to the table and work as a collective to achieve this. Revenue collection must remain a key focus point, whilst a tangible solution must be sought for the interrupting or restricting of water supply.

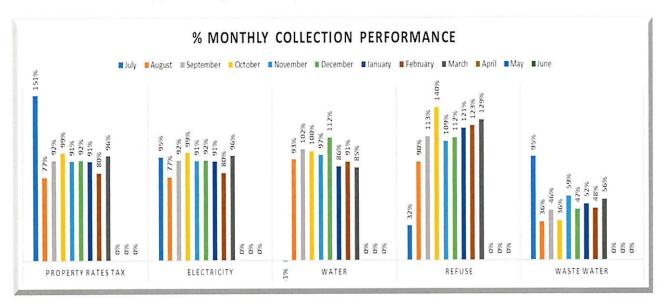
2.8.3 The National Treasury Debt Relief Compliance Assessment

The latest National Treasury debt relief compliance certificate and non-compliance report issued to the municipality for the month of February 2025 is attached to this S71 report. Here are the specific conditions that were not fully met in February 2025 according to the monitoring tool:

- Condition 6.2 Application-based supported by Council's resolution
- Condition 6.3 Maintaining the Eskom current account
- Condition 6.4 A funded MTREF
- Condition 6.5 Cost reflective tariffs
- Condition 6.6 Electricity and water as collection tools
- Conditions 6.7 Maintain a minimum average quarterly collection of property rates and services charges
- Condition 6.8 Completeness of the revenue base
- Condition 6.9 Monitor and report on compliance
- Condition 6.10 National Treasury certification of municipal compliance
- Condition 6.11 -Limitation on Municipal borrowing powers
- Condition 6.12 Proper management of resources and Condition 6.13 Accounting Treatment

2.8.4 MFMA Circular 124 – Condition 6.6 (Electricity and Water as Collection Tools) & Condition 6.7 (Maintain a minimum of average quarterly collection of property rates and services charges)

2.8.4.1 Monthly / Quarterly collection per ward





	Back to the State of the State	Municipal Details	PARTY OF THE	
	Kwazulu Natal		en and the control of the control of	
Code	District	Municipality	Period Monitored	No. Of Wards
KZN025		Mounduzi	March	3



2.8.4.2 Monthly – Restriction of Free Basic Services to Indigent Households

Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.5))
Instruction - complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)

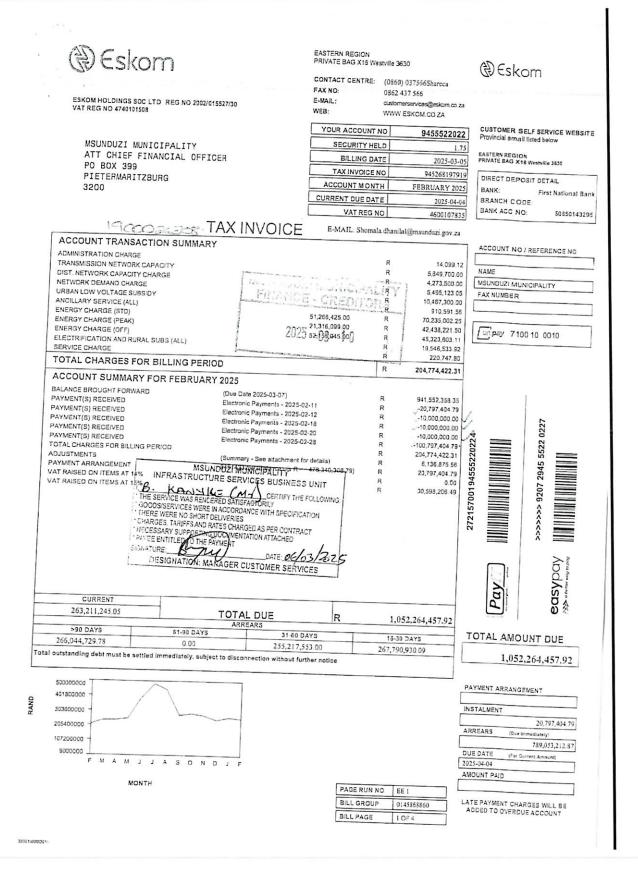
B.c	As Per Debt Relief Application	Current Year - 2024/2025 2024/2025 - Monthly Monitoring									-					
Ref	Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	MOS	M09	M10	M11	M1
1			000000					-		-						_
																_
					1											
2																
4																
	-	-	-	-	-	-	-	-	-	-	- 14	-	-	-	-	
1					-											
	-	-	-	-	5		17	-	-	-	-	-		-	-	
,		-	-	-	- 1	-	-	-	-	-	-	-	- 1			
					3 231	4 695	5 536	5 838	6 079	6 216	6 290	6 328	6 357			
10	1	1	-		3 231	4 695	5 536	5 838	6 079	6 216	6 290	6 328	6 357	-	-	
1.0																
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5	-	-		-	-	-	-	-	-	S.=33	-	-		-	-	
						0.000	227	244	2.500	2004	2001	2.002	7 007			
							-	.5.745	0011000		100000	1.0000				1
		-		-	-		-	-			6 104	6 122	6 129	-	-	
12	-	_			2 158	5 118	3521	3 3 3 9 6	6 002	0 001	6 100	0.122	0 120			
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13					-											
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١,																
1					3 321	4 695	5 536	5 683	5 831	5 947	5 964		5 983			
					2 158	5 118	5 527	5 596	6 002	6 061	6 106	6 122	6 128			
+	-	_		-	-		-		_	-	1	1	_	1		+
П					117	117	117	117	117	117	117	117	117			
					114	114	114	114	114	114			114			
8	-	-	-	-	231	231	231	231	231	231	231	231	231	-	2	
1	1						1									
1					6	6	6	6	5	6	6	- 5				
					235	235	235	235	235	235	235	235	235			
					114	114	114	114	114	114	114	114	114			
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9																
14(2	1)															
			1	1												
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15					20	20	20	20	20	20	20	20	20			
	3 4 5 10 11 11 11 11 11 11 11 11 11 11 11 11	Relief Application Relief	Relief Application Ref Baseline Adopted Budget 1	Reief	Reid	Ref	Reief Current Vear - 1242/2025	Reid	Rel	Ref	Refer Napolecham Napolecham	Reter Napstect Nap	Reside Paper Pap	Martin M	Martina Mart	Martin M

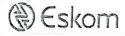
2.8.5 MFMA Circular 124 – Condition 6.8 (Completeness of the revenue base)

		A STATE OF THE STATE OF	Property F	ates Reconciliation	0.0			Service Service		
Province	KZN		ACCOUNT OF THE PARTY AND							
District	Msunduzi									
Type	LM									
Municipal Name	Msunduzi									
GV Period	01/07/2020 - 30/06/20	025								
Financial Year	2024/2025									
Reconciliation Period	Quarter 2									
(COOTIONIGUOTI CITO			Recon	iliation Overview						
			High Le	vel Reconciliation						
	A CONTRACTOR OF	No. of Properties	N. A. C. C. C.			A ROLL OF THE SERVICE		arket Values		A Yes
ropety Categories	GV	MFS	Variance		GV N	larket Values	MFS	Market Values	Varia	10.000
esidential	71525	71108	417		R	57 359 337 751	R	57 229 004 251	R	130 333
dustrial	1161	1151	10		R	5 343 171 611	R	0.000	R	40 027
usiness and Commi		3376	49		R	20 052 778 740	R	19 932 549 199	R	120 229
gricultural	153	149	4		R	720 472 000	R	702 681 000	R	17 791
Mining	3	3	0		R	24 716 000	R	24 716 000		
tate Owned for Publ		423	39		R	4 908 383 000	R	5 478 781 000	-R	570 398
SI	51	43	8		R	95 923 000	R	94 882 000	R	1 041
BO	122	110	12		R	1 068 921 000	R	1 027 648 000	R	41 273
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Ault Use	4359	4346	13		R	1 985 850 909	R	1 969 011 909	R	16 839
acant	0	0	0	1	-		-			
OW	7441	7798	-357	-	R	3 829 502 000	R	3 868 542 000	-R	39 040
Municipal		1374	-730		R	1 081 807 050	R	1 058 097 050	R	23 710
Other	644 89346	89881	-535		R	96 470 863 061	R	96 689 057 020	1	218 193

2.8.6 MFMA Circular 124 – Conditions 6.3 (Maintaining the Eskom bulk current account) and Conditions 6.12 (Proper management of resources)

i) Indicated below is the Eskom Bulk current account invoices





MSUNDUZI MUNICIPALITY ATT CHIEF FINANCIAL OFFICER PO BOX 399 PIETERMARITZBURG 3200

EASTERN REGION PRIVATE BAG X16 Westville 3630

CONTACT CENTRE: (0860) 037566Shareca FAX NO:

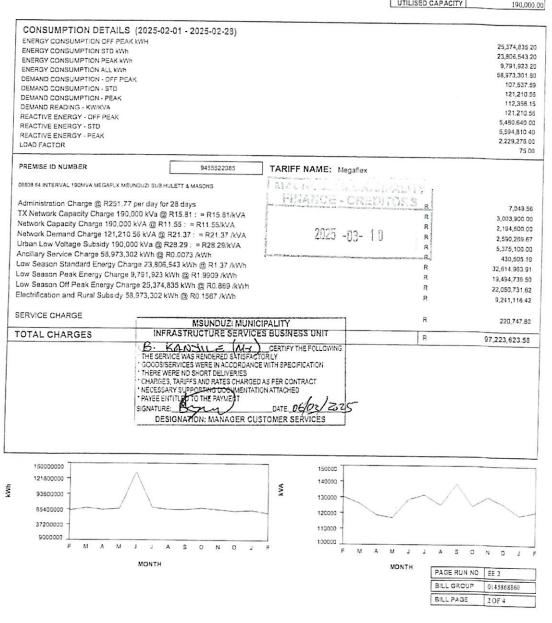
E-MAIL:

0862 437 566

WEB:

WWW.ESKOM.CO.ZA

9455522022	YOUR ACCOUNT NO
2025-03-05	BILLING DATE
945268197919	TAX INVOICE NO
FEBRUARY 2025	ACCOUNT MONTH
2025-04-04	CURRENT DUE DATE
4600107835	VAT REG NO
190,000.00	NOTIFIED MAX DEMAND
100,000,00	UTILISED CAPACITY



45 | Page

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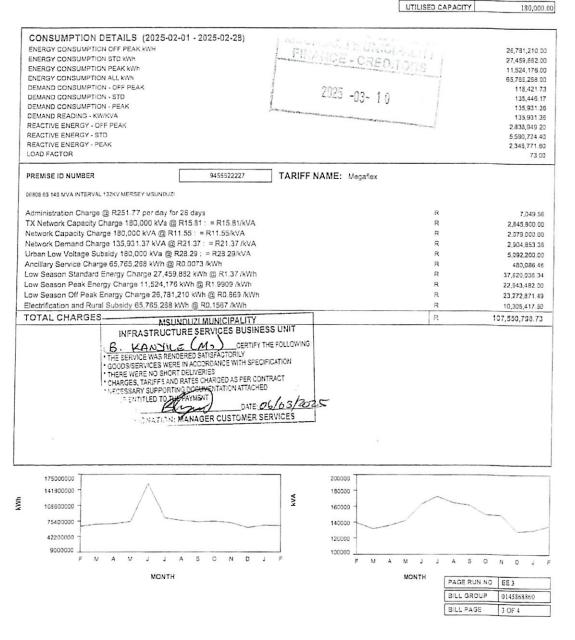
MSUNDUZI MUNICIPALITY ATT CHIEF FINANCIAL OFFICER PO BOX 399 PIETERMARITZBURG 3200 EASTERN REGION PRIVATE BAG X16 Westville 3630

CONTACT CENTRE: (0860) 037566Shareca

FAX NO: 0862 437 566

E-MAIL: WEB: customerservices@eskom.co.za WWW.ESKOM.CO.ZA

YOUR ACCOUNT NO	9455522022
BILLING DATE	2025-03-05
TAX INVOICE NO	945268197919
ACCOUNT MONTH	FEBRUARY 2025
CURRENT DUE DATE	2025-04-04
VAT REG NO	4600107835
NOTIFIED MAX DEMAND	180,000.00



0031/003003



MSUNDUZI MUNICIPALITY ATT CHIEF FINANCIAL OFFICER PO BOX 399 PIETERMARITZBURG 3200

EASTERN REGION PRIVATE BAG X16 Westville 3630

CONTACT CENTRE: (0850) 0.37566Shareca
FAX NO: 0852 43.7 566
E-MAIL: customerservices@esiom.co.za
WEB: WWW.ESKOM.CO.ZA

9455522022	YOUR ACCOUNT NO
2025-03-05	BILLING DATE
945268197919	TAX INVOICE NO
FEBRUARY 2025	ACCOUNT MONTH
2025-04-04	CURRENT DUE DATE
4600107835	VAT REG NO
180,000.00	NOTIFIED MAX DEMAND
180,000.00	UTILISED CAPACITY

Interest on overdue account Interest on overdue payment arrangement debt Interest on overdue account WHEELINGGAD PARTY WHEELING CHARGES Interest on overdue account	R R R	6,136,875.56 1,591,370.95 923,062.89
Interest on overdue payment arrangement dabt Interest on overdue account WHEELING/3RD PARTY WHEELING CHARGES	R R	923,062.89
Interest on overdue account WHEELING/3RD PARTY WHEELING CHARGES	R	
WHEELING/3RD PARTY WHEELING CHARGES		212 222 72
		840,333.79
Interest on overdue account	R R	-786,379.04 837,536.45
Interest on overdue account	R	2,730,950.52
interest on overdue account	N.	2,130,334.32
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	ASSOCIATION OF THE PROPERTY OF	2025 -03- 10

BILL GROUP 0145868360	PAGE RUN NO	EE 4
	BILL GROUP	0145868860

1000011/200004

ii) Indicated below is the municipality's proof of payment of the Eskom Bulk current account. The municipality paid R 270,8 million to Eskom.



To Whom It May Concern:

First National Bank hereby confirms that the following payment instruction has been received

Date Actioned Time Actioned : 2025/03/27 : 14:12:09 : L3L6VFFN

Payer Details

Trace ID

Payment From Cur/Amount : The Msunduzi Municipality

150,000,000.00

Payee Details

Recipient/Account No Name Bank Branch Code Reference : ...143295 : Eskom Holdings : FNB/RMB : 255005 : RN490325F11001

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at fnb.co za, select the "Verify Payments" link and follow the on-screen instructions.

Our customer (the payer) has requested First National Bank Limited to send this notification of payment to you. Should you have any queries regarding the contents of this notice, please contact the payer. First National Bank Limited does not guarantee or warrant the accuracy and integrity of the information and data transmitted electronically and we accept no liability whatsoever for any loss, expense, claim or damage, whether direct, indirect or consequential, arising from the transmission of the information and data.

First National Bank Adivision of FirstRand Bank Limited. An Authorised Financial Services and Credit Provider (NCRCP20).



To Whom It May Concern:

First National Bank hereby confirms that the following payment instruction has been received:

 Date Actioned
 : 2025/03/31

 Time Actioned
 : 15:48:41

 Trace ID
 : 5SKBXZFN

Payer Details

Payment From : The Msunduzi Municipality Cur/Amount : 50,000,000.00

Payee Details

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at fnb co za, select the "Verify Payments" link and follow the on-screen instructions

Our customer (the payer) has requested First National Bank Limited to send this notification of payment to you. Should you have any queries regarding the contents of this notice, please contact the payer. First National Bank Limited does not guarantee or warrant the accuracy and integrity of the information and data transmitted electronically and we accept no liability whatsoever for any loss, expense, claim or damage, whether direct, indirect or consequential, arising from the transmission of the information and data.

First National Bank Adivision of FirstRand Bank Limited. An Authorised Financial Services and Credit Provider (NCRCP20).



To Whom It May Concern:

First National Bank hereby confirms that the following payment instruction has been received:

Date Actioned

Time Actioned

Trace ID

: 2025/04/01

: 12:28:57

: 6TT694FN

Payer Details

Payment From

Cur/Amount

: The Msunduzi Municipality

: 50,000,000.00

Payee Details

Recipient/Account No

Name Bank Branch Code Reference

: . . 143295

: Eskom Holdings : FNB/RMB : 255005

: RN010425F11001

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at fnb.co.za, select tne "Verify Payments" link and follow

Our customer (the payer) has requested First National Bank Limited to send this notification of payment to you. Should you have any queries regarding the contents of this notice, please contact the payer. First National Bank Limited does not guarantee or warrant the accuracy and integrity of the information and data transmitted electronically and we accept no liability whatsoever for any loss, expense, claim or damage, whether direct, indirect or consequential, arising from the transmission of the information and data.

First National Bank Advision of FirstRand Bank Limited. An Authorised Financial Services and Credit Provider (NCRCP20).



To Whom It May Concern:

First National Bank hereby confirms that the following payment instruction has been received:

Date Actioned Time Actioned Trace ID : 2025/04/04 : 11:38:21 : JN3C6LGN

Payer Details

Payment From Cur/Amount : The Msunduzi Municipality

: 20,797,404.79

Payee Details

Recipient/Account No

Name Bank Branch Code Reference : . . 143295

: Eskom Holdings : FNB/RMB : 255005 : RN090425F11001

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at fnb co.za, select the "Verify Payments" link and follow the on-screen instructions.

Our customer (the payer) has requested First National Bank Limited to send this notification of payment to you. Should you have any queries regarding the contents of this notice, please contact the payer. First National Bank Limited does not guarantee or warrant the accuracy and integrity of the information and data transmitted electronically and we accept no liability whatsoever for any loss, expense, claim or damage, whether direct, indirect or consequential, arising from the transmission of the information and data.

First National Bank Adivision of FirstRand Bank Limited. An Authorised Financial Services and Credit Provider (NCRCP20)

iii) Indicated below is the municipality's March reconciliation of the Eskom Bulk current account

	Msunduzi Municipality		
	Creditors reconciliation		
Date	31.03.2025		
Financial Year	2024/2025		
Prepared by	MANISHA NAIDOO		
Vendor name	ESKOM HOLDINGS		
Statement	Mar-25		*
GL ACCOUNT	1600000000		
No.	The second second second	Harles of the Control of	No. of the last
	ENDOR STATEMENT	[1,052,264,4
	ade to supplier but not reflected on ve		(300,000,0
Date	Payment Reference number	Amount	
07.03.2025		83,803,446.06	
27.03.2025		150,000,000.00	
31.03.2025		50,000,000.00	
07.03.2025		16,196,553.94	
Less : Invoices that	appear on vendor statement but not	captured on SAP system	
Date	Invoice number	Amount	
Section .		Manager of Carlot	
		-	
Less : Credit note/s	submitted and captured but not refle	ected on vendor statement	
Date	Credit Note number	Amount	
	-,		
Add : Invoices subr statement	nitted and captured on SAP system bu	it not reflected on vendor	433,7
	Invoice	Amount	433,7
statement		31.000000000000000000000000000000000000	433,7
statement	Invoice	Amount	433,7
statement	Invoice	Amount	433,7
Statement Date	Invoice AS PER ATTACHED	Amount 433,716.47	433,7
Statement Date	Invoice	Amount 433,716.47	
Date Date Add / Less : Other	Invoice AS PER ATTACHED	Amount 433,716.47	
Date Date Add / Less: Other (statement)	Invoice AS PER ATTACHED (eg. Unallocated payment; adjustment	Amount 433,716.47 433,716.47 ts reflected on vendor	
Date Date Add / Less: Other (statement)	Invoice AS PER ATTACHED Leg. Unallocated payment; adjustment Decription INTEREST	Amount 433,716.47 Is rellected on vendor Amount (28,637,822.04)	
Date Date Add / Less: Other (statement)	eg. Unallocated payment; adjustmen Decription INTEREST ACCRUAL FOR FEB 25 INVOICE	Amount 433,716.47 433,716.47 433,716.47 45 rellected on vendor Amount (28,637,822.04) 234,586,249.76	433,7: 706,003,30
Date Date Add / Less: Other (statement)	Invoice AS PER ATTACHED eg. Unallocated payment; adjustmen Decription INTEREST ACCRUAL FOR FEB 25 INVOICE BALANCE OF PAYMENT ARRANGEMENT	Amount 433,716.47 ts reflected on vendor Amount (28,637,822.04) 234,586,249.76 478,340,308.79	
Date Date Add / Less: Other (statement)	eg. Unallocated payment; adjustmen Decription INTEREST ACCRUAL FOR FEB 25 INVOICE	Amount 433,716.47 433,716.47 433,716.47 45 rellected on vendor Amount (28,637,822.04) 234,586,249.76	
Date Date Add / Less: Other (statement)	Invoice AS PER ATTACHED eg. Unallocated payment; adjustmen Decription INTEREST ACCRUAL FOR FEB 25 INVOICE BALANCE OF PAYMENT ARRANGEMENT	Amount 433,716.47 ts reflected on vendor Amount (28,637,822.04) 234,586,249.76 478,340,308.79	
Date Date Add / Less: Other (statement)	Invoice AS PER ATTACHED eg. Unallocated payment; adjustmen Decription INTEREST ACCRUAL FOR FEB 25 INVOICE BALANCE OF PAYMENT ARRANGEMENT	Amount 433,716.47 ts reflected on vendor Amount (28,637,822.04) 234,586,249.76 478,340,308.79	
Date Add / Less: Other (statement) Date	Invoice AS PER ATTACHED Leg. Unallocated payment; adjustment Decription INTEREST ACCRUAL FOR FEB 25 INVOICE BALANCE OF PAYMENT ARRANGEMENT ACCRUAL OF INTEREST CHARGED LCULATED BY PERFORMING THE RECO	Amount 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47	706,003,31 1,458,701,4
Date Add / Less: Other (statement) Date	Invoice AS PER ATTACHED To a service of payment; adjustment of the service of payment; adjustment of the service of payment are an accrual for FEB 25 INVOICE BALANCE OF PAYMENT ARRANGEMENT ACCRUAL OF INTEREST CHARGED	Amount 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47	706,003,3(1,458,701,4
Date Add / Less: Other (statement) Date BALANCE INPUT CA BALANCE AS PER CF	Invoice AS PER ATTACHED Leg. Unallocated payment; adjustment Decription INTEREST ACCRUAL FOR FEB 25 INVOICE BALANCE OF PAYMENT ARRANGEMENT ACCRUAL OF INTEREST CHARGED LCULATED BY PERFORMING THE RECO	Amount 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47	
Date Add / Less: Other (statement) Date BALANCE INPUT CA BALANCE AS PER CO	Invoice AS PER ATTACHED Decription INTEREST ACCRUAL FOR FEB 25 INVOICE BALANCE OF PAYMENT ARRANGEMENT ACCRUAL OF INTEREST CHARGED LICULATED BY PERFORMING THE RECORDITIONS LEDGER/AGE ANALYSIS	Amount 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47	706,003,3(1,458,701,4
Date Add / Less: Other (statement) Date BALANCE INPUT CA BALANCE AS PER CF	Invoice AS PER ATTACHED Decription INTEREST ACCRUAL FOR FEB 25 INVOICE BALANCE OF PAYMENT ARRANGEMENT ACCRUAL OF INTEREST CHARGED LICULATED BY PERFORMING THE RECORDITIONS LEDGER/AGE ANALYSIS	Amount 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47 433,716.47	706,003,3(1,458,701,4
Date Add / Less: Other (statement) Date BALANCE INPUT CA BALANCE AS PER CO	Invoice AS PER ATTACHED Decription INTEREST ACCRUAL FOR FEB 25 INVOICE BALANCE OF PAYMENT ARRANGEMENT ACCRUAL OF INTEREST CHARGED LICULATED BY PERFORMING THE RECORDITIONS LEDGER/AGE ANALYSIS	Amount 433,716.47 Amount (28,637,822.04) 234,586,249.76 478,340,308.79 21,714,567.44 ONCILIATION	706,003,3(1,458,701,4
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Date Add / Less: Other (statement) Date BALANCE INPUT CA BALANCE AS PER CF DIFFERENCE	Invoice AS PER ATTACHED Leg. Unallocated payment; adjustment of the control of t	Amount 433,716.47 Amount (28,637,822.04) 234,586,249.76 478,340,308.79 21,714,567.44 ONCILIATION	706,003,3(1,458,701,4
Date Add / Less: Other (statement) Date BALANCE INPUT CA BALANCE AS PER CF DIFFERENCE Siganture by prepar Date: Checked by: Superv	Invoice AS PER ATTACHED Leg. Unallocated payment; adjustment of the control of t	Amount 433,716.47 Amount (28,637,822.04) 234,585,249.76 478,340,308.79 21,714,567.44 ENCILIATION MANISHA NAIDOO 1-Apr-25	706,003,3(1,458,701,4
Date Add / Less: Other (statement) Date BALANCE INPUT CA BALANCE AS PER CF DIFFERENCE Siganture by prepar Date: Checked by: Superv	Invoice AS PER ATTACHED Leg. Unallocated payment; adjustment of the control of t	Amount 433,716.47 Amount (28,637,822.04) 234,586,249.76 478,340,308.79 21,714,567.44 ONCILIATION	706,003,3(1,458,701,4
Date Add / Less: Other (statement) Date BALANCE INPUT CA BALANCE AS PER CF DIFFERENCE Siganture by prepar Date: Checked by: Superv	Invoice AS PER ATTACHED Leg. Unallocated payment; adjustment of the control of t	Amount 433,716.47 Amount (28,637,822.04) 234,585,249.76 478,340,308.79 21,714,567.44 ENCILIATION MANISHA NAIDOO 1-Apr-25	706,003,3(1,458,701,4
Date Add / Less: Other (statement) Date BALANCE INPUT CA BALANCE AS PER CF DIFFERENCE Siganture by prepar Date: Checked by: Superv	Invoice AS PER ATTACHED Decription INTEREST ACCRUAL FOR FEB 25 INVOICE BALANCE OF PAYMENT ARRANGEMENT ACCRUAL OF INTEREST CHARGED LICULATED BY PERFORMING THE RECORDITIONS LEDGER/AGE ANALYSIS	Amount 433,716.47 Amount (28,637,822.04) 234,585,249.76 478,340,308.79 21,714,567.44 ENCILIATION MANISHA NAIDOO 1-Apr-25	706,003,3(1,458,701,4
Date Add / Less: Other (statement) Date BALANCE INPUT CA BALANCE AS PER CF DIFFERENCE Siganture by prepar Date: Checked by: Superv Date: Comments Checked by: Credito	Invoice AS PER ATTACHED Decription INTEREST ACCRUAL FOR FEB 25 INVOICE BALANCE OF PAYMENT ARRANGEMENT ACCRUAL OF INTEREST CHARGED LICULATED BY PERFORMING THE RECORDITIONS LEDGER/AGE ANALYSIS	Amount 433,716.47 Amount (28,637,822.04) 234,585,249.76 478,340,308.79 21,714,567.44 ENCILIATION MANISHA NAIDOO 1-Apr-25	706,003,3(1,458,701,4
Add / Less : Other (statement) Date BALANCE INPUT CA BALANCE AS PER OF DIFFERENCE Siganture by prepair Checked by: Superv	Invoice AS PER ATTACHED Decription INTEREST ACCRUAL FOR FEB 25 INVOICE BALANCE OF PAYMENT ARRANGEMENT ACCRUAL OF INTEREST CHARGED LICULATED BY PERFORMING THE RECORDITIONS LEDGER/AGE ANALYSIS	Amount 433,716.47 Amount (28,637,822.04) 234,585,249.76 478,340,308.79 21,714,567.44 ENCILIATION MANISHA NAIDOO 1-Apr-25	706,003,3(1,458,701,4

i) Below is the invoice for Umngeni



Improving Quality of Life and Enhancing Sustainable Economic Development

STATEMENT OF ACCOUNTS

MSUNDUZI MUNICIPALITY 3RD FLOOR, PROFESSOR NYEMBEZI CENTRE CHURCH STREET 341 PIETERMARITZBURG VAT Registration No. Physical Address 4960102673 310 Burger Street Pietermaritzburg 3201

Postal Address

P.O. Box 9 Pietermaritzburg 3200

Contact Person

Mfundo Buthelezi C333411199

VAT Registration No.
Business Partner Number
Statement Date
Statement No:

4600107835 6001664 31/03/2025 71344 Phone Fax Email Website

0333411292 customerservices@umgeni.co.za www.umgeni.co.za

Amount(R)	Tariff(R)	Consumption volume(KI)	Description	Documents Numbers	Contract Account Number
899 803 241,73	BALANCE B/F				
11 496 268,75	RECEIPTS				
0,00	DEBITS				
0,00	CREDITS				
888 306 972,98	BALANCE				
627 326,78	9,8910	63 424	Water	000300058343	10012020
12 557,95	0,1980	63 424	MBWS	000300058343	10012020
4 902,68	0,0773	63 424	WRC	000300058343	10012020
0,00	0,0000	63 424	CUC	000300058343	10012020
31 794 896,46	9,8910	3 214 528	Water	000300058344	10016001
636 476,54	0,1980	3 214 528	MBWS	000300058344	10016001
248 482,99	0,0773	3 214 528	WRC	000300058344	10016001
0,0	0,000	3 214 528	CUC	000300058344	10016001
16 262 841,55	9,8910	1 644 206	Water	000300058345	10016005
325 552,75	0,1980	1 644 206	MBWS	000300058345	10016005
127 097,1	0,0773	1 644 206	WRC	000300058345	10016005
0,0	0,0000	1 644 206	CUC	000300058345	10016005
989 258,2	9,8910	100 016	Water	000300058347	11000275
19 803,1	0,1980	100 016	MBWS	000300058347	11000276 11000276
7 731,2	0,0773	100 016	WRC	000300058347	11000276



490 197,96	9,8910	49 560	Water	000300058358	11043392
9 812,88	0,1980	49 560	MBWS	000300058358	11043392
3 830,99	0,0773	49 560	WRC	000300058358	11043392
0,00	0,0000	49 560	cuc	000300058358	11043392
364 186,62	9,8910	36 820	Water	000300058359	11043393
7 290,3	0,1980	36 820	MBWS	000300058359	11043393
2 846,19	0,0773	36 820	WRC	000300058359	11043393
0,00	0,0000	36 820	CUC	000300058359	11043393
195 426,38	9,8910	19 758	Water	000300058360	11044382
3 912,0	0,1980	19 758	MBWS	000300058360	11044382
1 527,29	0,0773	19 758	WRC	000300058360	11044382
0,0	0,0000	19 758	cuc	000300058360	11044382
3 467 527,4	9,8910	350 574	Water	000300058361	11047712
69 413,6	0,1980	350 574	MBWS	000300058361	11047712
27 099,3	0,0773	350 574	WRC	000300058361	11047712
0,0	0,0000	350 574	cuc	000300058361	11047712
19 307,2	9,8910	1 952	Water	000300058362	11048242
386,5	0,1980	1 952	MBWS	000300058362	11048242
150,8	0,0773	1 952	WRC	000300058362	11048242
0,0	0,0000	1 952	cuc	000300058362	11048242
3 269 964,6	9,8910	330 600	Water	000300058363	11050505
65 458,8	0,1980	330 600	MBWS	000300058363	11050505
25 555,3	0,0773	330 600	WRC	000300058363	11050505
0,0	0,0000	330 600	cuc	000300058363	11050505

Page 1 READ	R	66 930 798,70
6 443 191	R	63 729 602,20
6 443 191	R	0,00
6 443 191	R	1 275 751,81
	R	65 005 354,01
	R	9 750 803,10
6 443 191	R	498 058,64
	R	1 427 386,05
	R	76 681 601,80
	6 443 191 6 443 191	6 443 191 R 6 443 191 R 6 443 191 R R R R R R 6 443 191 R



Γ		ARRE	ARS		
CURRENT(R)	30 Days(R)	60 Days(R)	90Days(R)	120+Days(R)	Total Due(R)
	89 020 176,87	42 405 438,64	93 491 892,90	663 389 464,57	980 837 858,15
92 530 885,17	89 020 170,67	42 403 430,04			

Interest Note:

Please pay the account by the payment due date. Interest will be charged on overdue accounts in terms of the Prescribed Rate of Interest Act (No. 55 of 1975), and will be compounded monthly with effect from the date of invoice.

Payment Note:

Please use your account number as the reference when making direct deposits or EFT

Payment Terms:

30 Days from Invoice date.

Bank Payment Details		
Bank:	NEDBANK	
Branch Code:	198765	
Account No:	11-9636-6594	



STATEMENT OF ACCOUNTS

MSUNDUZI MUNICIPALITY

Customer Account Number

3RD FLOOR, PROFESSOR NYEMBEZI CENTRE

CHURCH STREET 341 PIETERMARITZBURG

3200

Date

VAT Registration No.

4960102673

Physical Address

310 Burger Street

Pietermaritzburg

3201

Postal Address

P.O. Box 9 Pietermaritzburg

3200

Contact Person

Mfundo Buthelezi

Phone

033 341 1199

Fax Email 0333411292

11047404

customerservices@umgeni.co.za

31/03/2025

Website

www.umgeni.co.za

	Document						
Туре	Number	Reference Number	Document Date	Description	Amount	Discount	Outstanding Balance
						Balance B/F	R 21 630 451,75
SD	3000021526	90021369	31/03/2025	SD Wastewater Debit	25 257 468,50	0,00	25 257 468,50

Current due	25 257 468,50

[
Current	30 Days	60 Days	90 Days	120+ Days	Total Due
25 257 468.50	0,00	0,00	482 659,84	21 147 791,91	46 887 920,25

Interest Note:

Please pay the account by the payment due date. Interest will be charged on overdue accounts in terms of the Prescribed Rate of Interest Act (No. 55 of 1975), and will be compounded monthly with effect from the date of invoice. Please use your account number as the reference when making direct deposits or EFT payments. 30 Days from Invoice date.

Payment Note: Payment Terms:

33000 T 000 Block of Topic C 10,00		
Bank Payment Details		
Bank:	NEDBANK	
Branch Code:	198765	
Account No:	11-9636-6594	



STATEMENT OF ACCOUNTS

MSUNDUZI MUNICIPALITY 3RD FLOOR, PROFESSOR NYEMBEZI CENTRE **CHURCH STREET 341** PIETERMARITZBURG

VAT Registration No.

4960102673

Physical Address

310 Burger Street Pietermaritzburg

3201

Postal Address

P.O. Box 9 Pietermaritzburg

3200

Contact Person

Mfundo Buthelezi 033 341 1199

Phone

Fax Email 0333411292 customerservices@umgeni.co.za

Date

10265690

www.umgeni.co.za

Customer Account Number

31/03/2025

Website

	Document						
Туре	Number	Reference Number	Document Date	Description	Amount	Discount	Outstanding Balance
			-			Balance B/F	R 321 936,40
SD	3000021528	90021371	31/03/2025	SD Wastewater Debit	367 957,28	0,00	367 957,28

Current due	367 957,28

Current	30 Days	60 Days	90 Days	120+ Days	Total Due
367 957,28	0,00	0,00	7 031,51	314 904,89	689 893,68

Interest Note:

Please pay the account by the payment due date. Interest will be charged on overdue accounts in terms of the Prescribed Rate of Interest Act (No. 55 of 1975), and will be compounded monthly with effect from the date of invoice.

Please use your account number as the reference when making direct deposits or EFT payments. 30 Days from Invoice date.

Payment Note: Payment Terms:

Bank Payment Details		
Bank:	NEDBANK	
Branch Code:	198765	
Account No:	11-9636-6594	

Page 1of 1



STATEMENT OF ACCOUNTS

MSUNDUZI MUNICIPALITY

3RD FLOOR, PROFESSOR NYEMBEZI CENTRE

CHURCH STREET 341 PIETERMARITZBURG

3200

VAT Registration No.

Physical Address

4960102673

310 Burger Street

Pietermaritzburg 3201

Postal Address

P.O. Box 9 Pietermaritzburg

3200

Contact Person

Mfundo Buthelezi 033 341 1199

Phone Fax

0333411292

Customer Account Number

11051164

Email Website customerservices@umgeni.co.za

Date

31/03/2025

www.umgeni.co.za

1	Document						
Туре	Number	Reference Number	Document Date	Description	Amount	Discount	Outstanding Balance
						Balance B/F	R 377 322,60
SD	3000021527	90021370	31/03/2025	SD Wastewater Debit	390 861,62	0,00	390 861,62

Current due	390 861,62

	ARREARS				
Current	30 Days	60 Days	90 Days	120+ Days	Total Due
390 861,62	0,00	0,00	. 7 469,20	369 853,40	768 184,2

Interest Note:

Please pay the account by the payment due date. Interest will be charged on overdue accounts in terms of the Prescribed Rate of Interest Act (No. 55 of 1975), and will be compounded monthly with effect from the date of invoice. Please use your account number as the reference when making direct deposits or EFT payments. 30 Days from Invoice date.

Payment Note: Payment Terms:

Bank Payment Details		
Bank:	NEDBANK	
Branch Code:	198765	
Account No:	11-9636-6594	

ii) Below is proof of payment for Umgeni

The municipality fulfilled the payment arrangement with Umngeni. The municipality paid a total amount of R 191 million to Umngeni water.



NOTIFICATION OF PAYMENT

To Whom It May Concern:

First National Bank hereby confirms that the following payment instruction has been received:

Date Actioned Time Actioned Trace ID : 2025/03/27 : 14:12:10 : M9N6VFFN

Payer Details

Payment From Cur/Amount : The Msunduzi Municipality

: 50,000,000.00

Payee Details

Recipient/Account No Name : ...366594 : umgeni water : Nedbank Limited : 198765

Bank Branch Code Reference

: RN500325F11001

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at fnb co za, select the "Verify Payments" link and follow the on-screen instructions

Our customer (the payer) has requested First National Bank Limited to send this notification of payment to you. Should you have any queries regarding the contents of this notice, please contact the payer. First National Bank Limited does not guarantee or warrant the accuracy and integrity of the information and data transmitted electronically and we accept no liability whatsoever for any loss, expense, claim or damage, whether direct, indirect or consequential, arising from the transmission of the information and data.

First National Bank Adivision of FirstRand Bank Limited. An Authorised Financial Services and Credit Provider (NCRCP20)



To Whom It May Concern

First National Bank hereby confirms that the following payment instruction has been received:

Date Actioned

Time Actioned

Trace ID

2025/03/14 : 12:31:48 : 4VXHBWCN

Payer Details

Payment From Cur/Amount

: The Msunduzi Municipality

71,000,000.00

Payee Details

Recipient/Account No

Name Bank Branch Code Reference

. . 366594

: umgeni water : Nedbank Limited

: 198765 : RN240325F11001

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at fnb.co za, select the "Verify Payments" link and follow

Our customer (the payer) has requested First National Bank Limited to send this notification of payment to you. Should you have any queries regarding the contents of this notice, please contact the payer. First National Bank Limited does not guarantee or warrant the accuracy and integrity of the information and data transmitted electronically and we accept no liability whatsoever for any loss, expense, claim or damage, whether direct, indirect or consequential, arising from the transmission of the information and data.

First National Bank Advision of FirstRand Bank Limited. An Authorised Financial Services and Credit Provider (NCRCP20)



To Whom It May Concern.

First National Bank hereby confirms that the following payment instruction has been received:

 Date Actioned
 : 2025/04/01

 Time Actioned
 : 12:28:58

 Trace ID
 : BKY694FN

Payer Details

Payment From : The Msunduzi Municipality

Cur/Amount : 50,000,000 00

Payee Details

 Recipient/Account No
 : ...366594

 Name
 : umgeni water

 Bank
 : Nedbank Limited

 Branch Code
 : 198765

 Reference
 : RN020425F11001

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at fnb.co.za, select the "Verify Payments" link and follow the on-screen instructions.

Our customer (the payer) has requested First National Bank Limited to send this notification of payment to you. Should you have any queries regarding the contents of this notice, please contact the payer. First National Bank Limited does not guarantee or warrant the accuracy and integrity of the information and data transmitted electronically and we accept no liability whatsoever for any loss, expense, claim or damage, whether direct, indirect or consequential, arising from the transmission of the information and data.

First National Bank Adivision of FirstRand Bank Limited. An Authorised Financial Services and Credit Provider (NCRCP20).



To Whom It May Concern:

First National Bank hereby confirms that the following payment instruction has been received:

Date Actioned Time Actioned : 2025/04/04 : 11:38:20 : QC2C6LGN

Payer Details

Trace ID

Payment From

: The Msunduzi Municipality

Cur/Amount

: 20,000,000.00

Payee Details

Recipient/Account No Name : ... 366594 : umgeni water

Bank Branch Code Reference : Nedbank Limited : 198765 : RN100425F11001

: RN100425F1100

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at fnb.co.za, select the "Verify Payments" link and follow the on-screen instructions.

Our customer (the payer) has requested First National Bank Limited to send this notification of payment to you. Should you have any queries regarding the contents of this notice, please contact the payer. First National Bank Limited does not guarantee or warrant the accuracy and integrity of the information and data transmitted electronically and we accept no liability whatsoever for any loss, expense, claim or damage, whether direct, indirect or consequential, arising from the transmission of the information and data.

First National Bank Advision of FirstRand Bank Limited. An Authorised Financial Services and Credit Provider (NCRCP20).

iii) Below is March reconciliation for Umgeni

	Msunduzi Municipality		
	Creditors reconciliation		
ate	31/03/2025	201	
inancial Year	2024/2025		
repared by	SIYABONGA NDLOVU		
endor name	UMGENI WATER		
L ACCOUNT	1600010000	The state of the s	PERMIT NAMED IN
	rENDOR STATEMENT ade to supplier but not reflected on ve	endor statement	1 029 183 856,30
	Payment Reference number	Amount	
Date	Payment Reference number		
ess : Invoices that	t appear on vendor statement but not	captured on SAP system	0,00
Date	Invoice number	Amount	
			0,00
.ess : Credit note/	s submitted and captured but not refl		0,00
Date	Credit Note number	Amount	
	omitted and captured on SAP system b	out not reflected on vendor	0,00
statement			
Date	Invoice	Amount	
	r (eg. Unallocated payment; adjustme	nts reflected on vendor	6 798 759,5
statement)			073073333
Date	Decription		
	DIFFERENCE DUE TO MARCH	0.325.145.57	
	ACCRUAL	8 226 145,57	
	INTEREST CHARGED FOR MARCH	1 427 386,05	-
DALANCE INDUT	CALCULATED BY PERFORMING THE RE	CONCILIATION	1 035 982 615,8
BALANCE INPUT	CREDITORS LEDGER/AGE ANALYSIS		1 035 982 615,8
DIFFERENCE	CREDITORS EEDGEN, NO.		0,0
DIFFERENCE			
- VI C C C C C C C C C C C C C C C C C C	THE RESERVE OF THE PERSON NAMED IN	The second second second	CITY CONTRACTOR
	-	80 At	
Siganture by pre	parer:	- Octor	
a		M	
Checked by: Sup	ervisor	7	
DATE : Comments			
Comments		(M:	
Checked by: Cred	ditors manager		
DATE :		=	
Comments			

2.8.7 Municipal Debt Relief monitoring Plan – Progress Report

MFMA Circular				
Reference and		Reporting		
Focus		Frequency /	Target / Portfolio	Reporting period - June
Areas	Eskom Debt Relief	Target Dates	of Evidence	2024 Comments
Arcus	Conditions	raiget bates	or Evidence	2021 001111101110
6.3 Maintaining	6.3.1 The	Monthly,	Proof of payment	Compliant - Umngeni
the	municipality must	within 30	(which includes,	The municipality paid
Eskom and Water	monthly pay and	days	remittance advice,	Umngeni R 191 million for
bulk current	maintain its Eskom	of receiving	invoice & recons)	the month of March 2025.
account	bulk	invoice on or		Compliant – Eskom
– (current	current account and	before due		The Municipality has paid
account	bulk water current	date as per		and amount of R270,8
for the purpose	account - Umngeni,	the monthly		million to Eskom in the
of	within 30 days of	invoice		month of March. The
this exercise	receiving the			municipality is 100% Up To
means	relevant invoice			Date as at end of March
the account for a				2025 in order to be awarded
single month's				the debt relief.
consumption)				
6.3 Maintaining	6.3.2 Submit the	Within 1 day	Proof of payment	Compliant
the	supporting evidence	after making	and proof of email	Email was sent within one
Eskom and Water	of the bulk Eskom	payment	submission	day of payment to ESKOM
bulk current	current account			
account	payment to the			Compliant
– (current	National Treasury,			
account	Eskom and			The municipality has paid
for the purpose	Umngeni, within 1			Umngeni for the month of
of	day of			March to meet the payment
this exercise	making any such			arrangement.
means	payment			
the account for a				
single month's				
consumption)		D 80	THE VENTER SECUL	
6.3 Maintaining	6.3.3 Submit the	Monthly,	GoMuni Status of	Compliant
the	proof of payment to	within 10	Schedule of	Proof of Payments made in
Eskom and Water	the National	working days	Revenue	March 2025 was uploaded
bulk current	Treasury in PDF	after month	Documents	onto GoMuni
account	format	end	Submissions Report	
– (current	via the GoMuni			
account	Upload Portal to			
for the purpose	substantiate that			
of	payment was made.			
this exercise				
means				
the account for a				

single month's				
consumption)				
6.3 Maintaining the Eskom and Water bulk current account — (current account for the purpose of this exercise means the account for a single month's consumption)	6.3.4 - The amount as per the proof of payment must reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom and DWS	Monthly, within 10 working days after month end	Monthly financial data strings	Compliant Transactions as per the ledger reconciles with the monthly datastrings. However minor account payments for Eskom and Umngeni are posted to the same bulk control votes. Disclosure issue - the capturing of the current invoice on the system is problematic because it is only received in the new month and captured after month-end closure, resulting in a misalignment between the YTD actual and outstanding creditor amount
6.6 Electricity and Water Collection (Demonstration through by-laws and budget related policies)	6.6.1 Issue monthly billing and allocate payment received from customers in the following priority order: (1) Property Rates (2) Water (3) Waste Water (4) Refuse Removal and (5) Electricity	Monthly	Monthly billing reconciliation / Financial system generated hierachy allocation report	Compliant Priority of order of allocations was correct on the system.
6.6 Electricity and Water Collection (Demonstration through by-laws and budget related policies)	6.6.2 The municipality is disconnecting electricity services and/or blocking the purchasing of prepaid electricity of any defaulting consumer/property owner	Monthly	Number of disconnected / blocked meters	Compliant Disconnections = 659
6.6 Electricity	6.6.3 The	Monthly	Number of	Compliant.
and Water Collection	municipality is restricting and/or		restricted	Restrictions performed= 3

			1	
(Demonstration	interrupting the		/ interrupted	
through by-laws	supply of		supply	
and	water of any			
budget related	defaulting			
policies)	consumer/property			
	owner			
6.6 Electricity	6.6.4 If the	Monthly	No of indigent	Non-compliant
and	defaulting		consumers	Due to the financial
Water Collection	consumer/ property			constraints currently faced
(Demonstration	owner is registered			by many of our Indigent
through by-laws	as an			Customers (inability to
and	indigent consumer			afford
budget related	with the			services) we have not
	19,553(1),254(2):01,550(0),455(0)			
policies)	municipality, the			implemented the limitation
	monthly supply of			of
	electricity and water			services in this manner.
	to that			
	consumer/property			
	owner must be			
	physically restricted			
	to the monthly			
	national basic free			
	electricity and			
	water limits of 50			
	Kilowatt electricity			
	and 6 Kilolitres			
	water, respectively.			
6.7 Maintain a	6.7.1 The	Monthly	Annexure D	Compliant
minimum	municipality must	(Internal) and	Annexare b	Compliant
	strictly enforce its	Quarterly		Property rates 87%
average	credit control and	and the same of the same		
quarterly		(Debt Relief)		Service Charges 333%
collection	debt			
of property rates	management			
and	related policies and			
services charges	achieve a minimum			
	of 80 per cent			
	average quarterly			
	collection of			
	property rates and			
	service charges with			
	effect from 01 April			
	2023 and 85 per			
	cent average			
	quarterly collection			
	with effect from 01			
	April 2024 during			
	any quarter.			
	Although the norm			
	Aithough the norm			

	and standard for			
	collection rate			
	according to MFMA			
	Circular No. 71			
	indicates a 95 per			
	cent threshold,			
	municipalities under			
	the debt relief			
	support will be			
	exempted for the			
	first two years from			
	adhering to this			
C 7 8 4	norm	0	M - 111 C74	
6.7 Maintain a	6.7.2 If the	Quarterly	Monthly S71	Compliant
minimum	municipality is		Revenue Collection	
average	unable to achieve		Ward Template	Average collection rate =
quarterly	the minimum			89%
collection	average			
of property rates	quarterly collection			
and	as per paragraph			
services charges	6.7.1, has the			
207	municipality must			
	demonstrate to the			
	satisfaction of the			
	National Treasury			
	the reasons or			
	that –			
	6.7.2.1			
	Underperformance			
	directly relates to			
	Eskom Supplied			
	areas			
	6.7.2.2 Physical			
	restriction and/or			
	limit of supply of			
	water is due to			
	Technical			
	Engineering			
	reason(s)			
	6.7.2.3 The			
	municipality has			
	attempted to enter			
	into SLA with Eskom			
	for			
	Eskom Supplied			
	Areas and			
	document reason(s)			
	for failure			
	COMMUNICAL SERVICE SERVICE SERVICE	L		

6.8 Completeness	6.8.1 The	Quarterly	GRV REPORT	The GRV is included under
of	municipality must	Quarterly	GRV REI ORI	2.8.5 condition 6.8
the revenue base	demonstrate by			2.3.3 condition 5.5
the revenue base	completing the			
	National			
	Treasury property			
	rates reconciliation			
	tool that the			
	municipality's			
	billing			
	system perfectly			
	aligns to its Council			
	approved General			
	Valuation Roll			
	(GVR) and/ or any			
	subsequent			
	supplementary GVR			
	compiled by the			
	registered			
	municipal valuer			
	and demonstrate			
	the steps taken to			
	correct			
	the variances			
	identified; and			
6.8 Completeness	6.8.2 The	Quarterly	GRV REPORT	The GRV is included under
of	municipality must			2.8.5 condition 6.8
the revenue base	submit its			
	completed billing			
	system, GVR			
	and/ or interim			
	GVR reconciliations			
	required in terms of			
	paragraph 6.8.1			
	to the National			
	Treasury			- "
6.9 Monitor and	6.9.1 MFMA section	Monthly,		Compliant
report on	71 reporting – has	within 10	Progress report to	Report included in the
implementation	the municipal	working days	be included in	monthly S71 report for
	council and	after month	Monthly S71	March
	senior management team instituted	end	Report	2025
	As the property of the second			
	processes to monitor and			
	enforce			
	accountability for			
	the implementation			
	of the municipality's			
	funded			
	Tanaca	L	I.	

	budget?			
6.9 Monitor and report on implementation	6.9.2 If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?	Monthly, within 10 working days after month end	Progress report to be included in Monthly S71 Report	Compliant Report included in the monthly S71 report for March 2025
6.9 Monitor and report on implementation	6.9.3 Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, it must monthly report its progress in implementing its FRP to the Provincial Executive			The FRP is submitted to NT/PT on a monthly basis
6.10 Provincial Treasury's Certification of municipal compliance	6.10 Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA to performed by the relevant PT			The municipality receives its certification for compliance from NT
	Executive Management Team (EMT) to review the National Treasury: Local Government Budget Analysis (NT:	Monthly, within 1 days after issue	NT: LGBA Compliance Certification	The municipality received the compliance certificates for February 2025. Management must take remedial actions as per the recommendations made by National Treasury

			0	
	LGBA) compliance certification for the prior month and take immediate remedial action			
6.12 The	6.12.1 Open a			
municipality	separate investment			
for the duration	account to serve as			
of	a sub-account			
the Municipal				
Debt				
Relief (to ensure				
proper				
management				
of resources)				
6.12 The	6.12.1 must			
municipality	apportion and ring-			
for the duration	fence in a sub-			
of	account to its			
the Municipal	primary			
Debt	bank account –			
Relief (to ensure	(a) all electricity,			
proper	water and			
	sanitation revenue			
management of resources)	N 19 19 19 19 19 19 19 19 19 19 19 19 19			
or resources)	the municipality collects			
	in any month; and			
	(b) the component			
	of the Local			
	Government			
	Equitable Share			
	(LGES)			
	the municipality			
	earmarked to			
	provide free basic			
	electricity, water			
	and			, ex
	sanitation			
6.12 The	6.12.2 must	Monthly		The ESKOM and Umngeni
municipality	monthly first apply			accounts were paid directly
for the duration	the revenue in the			from the Primary bank
of	sub-account			account. Municipality has a
the Municipal	(required per			backlog in terms of built-up
Debt	paragraph 6.12.1) to			reserves. Salaries and third
Relief (to ensure	pay its current			party
proper	Eskom account and			salary payments
management	then sixthly its bulk			including commitments to
of resources)	water current			other creditors make this
				requirement difficult to
L	L		1	1

		1		T .
	account before it			maintain.
	may apply the			
	revenue in the sub-			
	account for any			
	other purpose.			
6.12 The	The municipality	Monthly,	Bank statement	Compliant
municipality	monthly submit a	within 10	and	Investment account
for the duration	copy of the bank	working days	proof of payment	statement no longer
of	statement of its	after month	aligned to actual	required in terms of
the Municipal	ring-fenced bank	end	receipts	Municipal Debt Relief
Debt	account to the			Supplementary Guide to
Relief (to ensure	National Treasury			MFMA Circular No. 124.
proper	and provincial			Primary bank account
management	treasury aligning to			statement is uploaded on
of resources)	its MFMA s.71			GoMuni. Payments made
	statement collected			directly from Primary bank
	revenue			account.

2.9 Recommendations

It is recommended that that the Mayoral Committee take note of -

- The compliance emanating from the municipality's debt relief self-assessment and overall performance since 1 November 2023, as well as the National Treasury's independent assessment set out. Please refer to the compliance report and compliance certificate for February 2025.
- 2. The following remedial actions necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt Relief Conditions:
 - Monthly settle the current accounts for Umngeni and ESKOM.
 - Settling of the debt repayment instalment. This needs to be improved as the municipality defaulted on November/March Umngeni statement.
 - Ensure that bulk invoices are captured timeously on the system, prior to month-end closure.
 - Achieving the desired collection rate of 95% and application of the Credit Control Policy.
 - Restricting or interrupting of water supply of defaulting customers and indigents.
 - Improving on indigent management, especially considering the audit findings raised.
 - Installation of smart prepaid meters. The involvement of Engineers for Water and Electricity is critically needed in this regard.
 - Debtors Management to do an assessment of actual debt owed and the number of registered indigents compared to total number of households.
 - Ring-fencing actual cash received for Electricity and Water in order pay for Eskom & Umngeni accounts.

2.10 Municipal Manager's Quality's Certification

Quality Certificate

- I, <u>Mrs N. Ngcobo</u>, the acting municipal manager of <u>MSUNDUZI LOCAL MUNICIPALITY</u>, hereby certify that
 - the monthly budget statement

For the month of MARCH 2025 SECTION 71/52(D) has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Mrs NELISIWE NGCOBO
Municipal manager of: MSUNDUZI MUNICIPALITY
Signature:
Date:
>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>
Acknowledgement of receipt
Report in terms of S71 (1)/S52(D)of MFMA
Received on behalf of Mayor:
Name & Surname
Signature:
Date of receipt: 14 04 /2025
OFFICE OF THE CITY MAYOR ASUNDUZ! MUNICIPALITY PRIVATE BAG X321 PIETERMARITZBURG 3201



Private Bag X115, Pretoria, 0001 • 40 Church Square, PRETORIA, 0002 • Tel: +27 12 315 5111, Fax: +27 12 406 9055 • www.treasury.gov.za

Mr Sadesh Ramjathan Director: Revenue Management **National Treasury** Private Bag X 115 **PRETORIA** 0001

Mrs Nelisiwe Nacobo Acting Municipal Manager Msunduzi Municipality P O Box 321 **PIETERMARITZBURG** 3200

Email: Sadesh.ramjathan@treasury.gov.za; nelisiwe.ngcobo@msunduzi.gov.za

Dear Mr Ramjathan and Msunduzi Municipality

MFMA CIRCULAR NO.124 - NATIONAL TREASURY'S MUNICIPAL DEBT RELIEF COMPLIANCE CERTIFICATE OF KZN225 MSUNDUZI MUNICIPALITY DURING **FEBRUARY 2025**

The National Treasury approved Msunduzi Municipality's debt relief application, effective 1 November 2023. A comprehensive assessment was subsequently conducted for the period ending 31 October 2024, marking the conclusion of the first debt relief compliance cycle. The decision to write off one-third of the arrear debt remains under review due to a transgression involving the short payment of the Eskom account.

This assessment evaluated the municipality's performance in key areas, including financial management, expenditure control, revenue collection, and improvements in service delivery.

For the month under review, it was once again noted that the municipality encountered significant challenges in adhering to the conditions of the debt relief programme. A key concern was the municipality's failure to maintain a fully funded current account. Eskom reported repeated breaches of MFMA Circular No. 124, and the National Treasury issued a communication on 17 December 2024 to highlight the seriousness of this non-compliance—placing the municipality's eligibility for the write-off of one-third of its arrear debt at risk.

The Eskom reconciliation for the period under review highlights critical areas of concern regarding the municipality's adherence to its current account obligations. In this regard, the reconciliation indicates that the municipality failed to settle the full amounts due for both January and February 2025. As of 31 January 2025, an amount of R146 million in capital and interest remained outstanding. Furthermore, an additional R2.5 million was still due by 28 February 2025. However, the proof of payment submitted by the municipality reflects that a total sum of R130 million is paid in February, with an additional R20.7 million of payment arrangement. This payment clearly demonstrate that the municipality has maintained a funded current account, as required under the conditions of the debt relief programme. This shows commitment to remedy concerns raised by Eskom and the National Treasury, particularly in the formal communication issued in December 2024, which cautioned the

Nkwama wa Tiko - Gwama la Muvhuso - Nasionale Tesourie - Lefapha la Bosetšhaba la Matlotlo - uMryango wezezimali - Litiko leTetimali taVelonkhe - Tirelo ya Matlotlo a Bosetšhahaba Tshebeletso ya Matlotlo a Naha - UMnyango weziMali - Isebe leNgxowa Mali yeLizwi

National Treasury Treasury RSA



municipality on the seriousness of non-compliance. This shortfall places the municipality's eligibility for the write-off of one-third of its arrear debt at considerable risk.

However, the municipality did not meet its payment arrangement obligations with Umgeni Water. While a payment of R50 million was made on 28 February 2025, it fell short of the agreed payment arrangement amount of R75 million as a result of ongoing cash flow constraints.

The National Treasury remains committed to supporting the municipality through sustained oversight and engagement. Efforts will continue to focus on addressing the identified challenges and guiding the municipality toward achieving financial stability and full compliance with the debt relief framework.

Condition 6.1 – Municipality non-compliance

The National Treasury, through MFMA Circular No. 124, has set out specific compliance conditions (sections 6.1 to 6.14) that municipalities must meet to qualify for the benefits of the debt relief programme. In addition to these standard conditions, Msunduzi Municipality is also subject to tailored requirements outlined in its debt relief approval letter. These conditions are critical benchmarks for assessing eligibility and overall progress.

The performance sheet referenced in the assessment provides a comprehensive overview of the municipality's compliance against these conditions for the 2024/25 financial year. However, the municipality's performance has shown a downward trend, particularly since the implementation of winter electricity tariffs. These tariffs have adversely affected revenue and contributed to persistent cash flow constraints. As a result, the municipality has been flagged in the "red zone" for failing to fully and timeously service its current account with Eskom, and more recently, for non-compliance with payment arrangements to Umgeni Water.

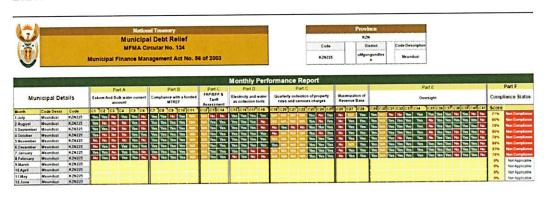
Although the assessment scoring system assigns equal weight to each compliance condition, it may not adequately capture the municipality's efforts and progress in certain areas. The first compliance cycle has now concluded, and work is underway to prepare the supporting documentation and submission of a letter related to the potential write-off of one-third of the arrear debt. It must be emphasised, however, that no formal confirmation of the write-off has been granted at this stage.

The National Treasury remains committed to working closely with the municipality, providing continuous oversight and support to promote financial recovery and sustained compliance with the debt relief framework.

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KZN225 Msunduzi Municipality's compliance certificate for the month under review, February 2025:



Condition 6.2 – Application-based supported by Council's resolution

The municipality's decision to participate in the debt relief programme gained significant traction, underpinned by unanimous council approval and a critical, albeit conditional, endorsement from the National Treasury. This endorsement was granted on the basis that the municipality address several key deficiencies identified during the initial review phase.

In response, the municipality acted decisively by implementing targeted corrective measures, demonstrating a strong commitment to achieving full compliance with the Treasury's requirements. This proactive and solution-driven approach reflected a clear shift toward improved governance and financial discipline.

Through the systematic resolution of flagged issues, the municipality underscored its commitment to responsible financial management. This ultimately led to the granting of final approval by the National Treasury—an important milestone affirming the municipality's progress in restoring fiscal health and promoting long-term financial sustainability.

This achievement marks a critical turning point, establishing a firm foundation for improved financial stability and future growth. With the continued support of the debt relief programme, the municipality is now better positioned to meet its financial obligations and advance its broader developmental objectives. The final approval stands as a strong endorsement of the municipality's commitment to fiscal accountability, sound governance, and sustained financial resilience moving forward.

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Condition 6.3 – Maintaining the Eskom current account

To qualify for the anticipated debt relief write-off, it is imperative for the municipality to clear all outstanding amounts with Eskom. This requirement is a cornerstone of the compliance conditions set by the National Treasury, aimed at fostering long-term financial recovery and sustainability. Full settlement of arrears is not only a fiscal obligation but also a demonstration of the municipality's commitment to meeting the eligibility standards for the debt write-off, a significant step toward financial stability and growth.

The municipality has shown commendable financial discipline by paying Eskom and Umgeni Water Boards towards the arrear and the current year's accumulated debt. Recognizing the critical importance of clearing arrears, the municipality has taken steps to address outstanding invoices with Eskom and Umgeni Water. Despite a payment of R50 million to Umgeni Water on 28 February 2025, the municipality has not fully met its payment arrangement with the entity.

The municipality continues to face cash flow challenges but has demonstrated a commitment to honouring its obligations. This includes a payment plan with Eskom and ongoing efforts to address arrears with Umgeni Water. By ensuring alignment between financial transactions, mSCOA data string, and proof of payment, the municipality aims to uphold the integrity of its financial records. This diligence is critical for maintaining credibility with creditors and stakeholders, as well as ensuring compliance with National Treasury's debt relief conditions.

• Condition 6.4 - A funded MTREF

The municipality has adopted a funded 2024/2025 Medium-Term Revenue and Expenditure Framework (MTREF) budget. However, key financial ratios continue to reflect long-term fiscal unsustainability. Furthermore, the adjustment budget was assessed as unfunded. In this regard, the municipality is implementing cost containment measures and there are revenue management strategies deployed which are aimed at strengthening financial viability and ensuring long-term sustainability.

Going forward, it is strongly recommended that the municipality ensures adequate budget provision for Eskom obligations. This includes incorporating historical trends—particularly increased consumption and billing patterns during the winter months—into the budgeting process. Accurate and realistic cash flow forecasting will be vital to ensure that Eskom and Umgeni Water accounts are fully and timeously honoured, thereby enhancing the municipality's overall financial health and service delivery capacity.

As the 2025/2026 draft budget cycle approaches, it is imperative that these improvements are sustained and further strengthened to support ongoing financial recovery and stability.

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. Condition 6.5 - Cost reflective tariffs

The exclusion of the cost-reflective tariff tool from the 2024/2025 budget presents a material risk to the financial sustainability of the municipality. This tool is critical for ensuring that tariffs are set at levels that fully recover the cost of service delivery, including operational expenses, maintenance requirements, and future infrastructure investments. Given that tariffs are reviewed only once per year, the absence of a structured, data-driven approach significantly increases the risk of setting tariffs that are insufficient to cover essential costs. This, in turn, may lead to underfunded services, revenue deficits, and further strain on municipal finances—ultimately compromising the quality and sustainability of service delivery.

Incorporating the cost-reflective tariff tool into the municipal budgeting process is not optional—it is a necessary step toward sound financial planning. Doing so will ensure that tariffs for trading services are aligned with actual service delivery costs, helping to mitigate revenue shortfalls, improve financial stability, and support reliable service provision. The integration of this tool into the annual tariff-setting process is a critical enabler of long-term financial health and institutional credibility.

In recognition of this, the municipality, with technical support from the Development Bank of Southern Africa (DBSA), is actively working toward the implementation of cost-reflective tariffs in the upcoming 2025/2026 budget cycle. This reform is expected to lay the foundation for a more robust and sustainable financial framework, enabling the municipality to meet its obligations while delivering consistent and high-quality services to its residents.

With the 2025/2026 draft budget process now imminent, it is imperative that the proposed tariffs reflect meaningful improvement over the previous cycle. The implementation of cost-reflective principles must be prioritized to safeguard the financial viability of the municipality and uphold public trust.

Condition 6.6 – Electricity and water as collection tools

The municipality's adoption of a Credit Control and Debt Collection Policy, alongside efforts to improve billing accuracy, reflects a foundational step toward strengthening financial operations. However, while these measures are necessary, they are not sufficient on their own. Accurate billing is expected as a baseline standard—not a milestone—and must be consistently enforced to prevent billing discrepancies, reduce consumer disputes, and promote accountability in revenue collection.

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Despite efforts made in partnership with the Development Bank of Southern Africa (DBSA) through the Revenue Value Chain Project—including data cleansing and the implementation of key deliverables—material weaknesses in revenue collection remain.

The continued implementation of revenue recovery measures such as service disconnections and "Operation Qoqimali" is acknowledged. However, their impact has been minimal. The Annexure D collection tool reveals a deeply concerning picture: the average collection rate remains below the 85 per cent benchmark, with February 2025 reflecting a dismal 56 per cent collection rate. This underperformance is unacceptable and severely undermines the municipality's financial recovery objectives.

Even more troubling is the lack of transparency and accountability at the ward level. The submitted Annexure D is incomplete and fails to provide disaggregated data on revenue collection by ward. This lack of detail is a serious oversight and reflects poor internal monitoring and data management. Without this information, targeted interventions cannot be implemented, and underperforming areas remain unchecked.

Immediate corrective action is required. Ward-level collection performance must be accurately tracked, reported, and addressed. If the municipality is to meet its debt relief obligations and restore fiscal stability, there must be a visible shift from policy adoption to tangible results. The current trajectory reflects weak enforcement, limited accountability, and a failure to deliver on basic revenue management expectations.

 Conditions 6.7 – Maintain a minimum average quarterly collection of property rates and services charges

The municipality's revenue collection performance over the first three quarters of the 2024/2025 financial year reveals a declining trend that poses a significant threat to its financial sustainability. While Quarter 1 and Quarter 2 reflected relatively declining collection levels, averaging 84 per cent and 77 per cent respectively. The situation deteriorated drastically in Quarter 3, where the average collection rate dropped to just 56 per cent. This sharp decline highlights a growing challenge in sustaining revenue flows and managing credit control effectively.

Across major revenue streams, including Property Rates, Electricity, Water, Refuse, and Interest, performance has been inconsistent, with notable weaknesses in Water and Interest collections. The Interest category, in particular, recorded a negative collection rate in Quarter 3, suggesting billing

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errors or reversals that must be urgently addressed. These persistent shortfalls point to systemic inefficiencies and a lack of resilience in the current revenue management processes.

Crucially, the billing system in use is not aligned with the debt relief condition requiring consolidated billing. This misalignment limits the municipality's ability to provide a clear, integrated view of individual customer accounts, undermining transparency and complicating effective debt management and enforcement. Furthermore, the incomplete submission of Annexure D—specifically the absence of ward-level collection data—prevents accurate performance monitoring and hinders the municipality's ability to implement targeted interventions.

To stabilise its financial position and maintain eligibility under the debt relief framework, the municipality must urgently address system limitations, enforce credit control measures more rigorously, and ensure complete and reliable reporting. Sustained improvement in revenue collection is critical to supporting ongoing service delivery and long-term financial recovery.

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. Condition 6.8 - Completeness of the revenue base

		Pro	perty Rates Reconciliati	on		The state of the s
Province	KZN					
District	Msunduzi	- Contract - Contract	and the same of th			
Type	LM					
Municipal Name	Msunduzi	to the same of the				
GV Period	01/07/2020 - 30/06/2	2025				
Financial Year	2024 2025					
Reconciliation Period	Quarter 2					
	CONTRACTOR IN		Reconciliation Overview		AND DESCRIPTION OF THE PARTY.	
		H	igh Level Reconciliation	1		
	A STATE OF THE PARTY OF THE PAR	o. of Properties	Charles of the Park of the Par	The second second second	Market Values	
Propety Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	71525	71108	417	57 359 337 751,00	57 229 004 251 00	130 333 500,00
ndestrial	1161	1151	10	5 343 171 611,00	5 303 144 611,00	40 027 000,00
Jusiness and Commercial	3425	3376	49	20 052 778 740,00	19 932 549 199,00	120 229 541,00
Agricultural	153	149	4	720 472 000 00	702 681 000 00	17 791 000,0
Aining	3	3	0	21 716 000 00	24 716 000.00	
State Owned for Public Purpose	462	423	39	4 908 383 000.00	5 478 781 000 00	-570 398 000,0
SI	51	43	8	95 923 000.00	94 882 000.00	1 041 000,0
РВО	122	110	12	1 068 921 000.00	1 027 648 000.00	41 273 000,0
Aulti Use	0	0	0		-	
√acant	4359	4346	13	1 985 850 909 00	1 969 011 909 00	16 839 000,0
POW	0	0	0			No. of Concession, Name of Street, or other Designation, Name of Street, or other Designation, Name of Street,
Municipal	7441	7798	-357	3 829 502 000 00	3 868 542 000 00	- 39 040 000,00
Other	644	1374	-730	1 081 807 050 00	1 058 097 050 00	23 710 000 0
Other	89346	89881	-535	96 470 863 061.00	96 689 057 020.00	-218 193 959.0
	22273		Detailed Reconciliation	manufacture and the second	The second line is a second line in the second line is the second line	
		Monthly Billing	Detailed resolution		Quarterly	
	GV	MFS	Variance	GV	MES	Variance
ropety Categories	78 356 703	66 630 609	11 726 094	235 070 109 11	199 891 827.21	35 178 281.9
Residential	13 001 718	12 455 403	546 314	39 005 152 76	37 366 209 87	1 638 942 8
ndustrial Business and Commercial	48 795 095	46 523 187	2 271 908	146 385 284 80	139 569 560 70	6 815 724 1
	240 157	227 835	12 322	720 472 00	683 505 30	36 966 7
Agricultural	60 142	58 083	2 060	180 426 80	174 247 80	6 179 0
Mining State Owned for Public Purpose	11 943 732	12 875 135	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	35 831 195 90	38 625 406 05	- 2 794 210 1
State Owned for Public Purpose	22 382	21 586	796	67 146 10	64 757 07	2 389 0
PBO	356 307	21 300	356 307	1 068 921 00		1 068 921 0
480 Aulti Use	356 307	-	336 307	, 555 321,00		
viuiti Use Vacant	4 981 176	4 749 704	231 472	14 943 528.09	14 249 112.36	694 415.7
POW	1 301 176	1715701	231.172	1, 510 520,05		
	9 318 455	153 268 075	- 143 949 620	27 955 364 60	459 804 223.65	- 431 848 859 0
Municipal Other	9 310 133	290 792	290 792	21 5.0 561 60	872 374 95	- 872 374.9
	The second secon	230 192	230 132			-390 073 623.8

The property categorisation data offers critical insights into the alignment between General Valuation (GV) and the Municipal Financial System (MFS) across various property types. While categories such as Residential, Industrial, Business & Commercial, Agricultural, and Mining generally reflect stable valuations and consistent billing patterns, several other categories highlight material discrepancies that warrant immediate attention.

The State-Owned for Public Purpose category shows notable misalignments, with MFS valuations exceeding those in GV, leading to negative variances and irregular billing. Similar concerns exist within the Public Benefit Organization (PBO), Municipal, and "Other" categories, where significant differences in property count, valuations, and billing suggest data integrity issues, misclassifications, or outdated records. These discrepancies, if left unresolved, could impact revenue accuracy and compromise audit outcomes.

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To ensure ongoing data accuracy and alignment, it is essential that the property reconciliation tool be updated and reviewed monthly—not only as a financial management best practice but as a strategic control measure. While the tool is formally submitted on a quarterly basis, monthly updates must be incorporated into the Section 71 (S71) reports to facilitate continuous monitoring, support informed decision-making, and enable timely corrective action.

Senior management is strongly advised to institutionalize this monthly update process and ensure that all variances between GV and MFS are proactively addressed. This will enhance billing integrity, support revenue optimisation, and strengthen overall financial governance within the municipality.

• Condition 6.9 - Monitor and report on compliance

The data strings have been successfully uploaded to the GOMUNI system—an official online platform used by municipalities to submit operational and financial information. Furthermore, the Section 71 (S71) report for February 2025 has been completed in full compliance with the applicable guidelines set out in the relevant National Treasury circular. The report comprehensively addresses all critical areas and aligns with the conditions attached to the municipality's participation in the debt relief programme.

In addition, Annexure B has been finalised, capturing all key components required for debt relief reporting. This includes a detailed self-assessment by the municipality, evidence of compliance with debt relief conditions, submission of valid debt relief certificates, and a thorough analysis of revenue collection performance. The annexure also covers indigent management, property rates reconciliation, and confirmation of payments made toward bulk utility accounts. The inclusion of these elements reflects the municipality's ongoing commitment to sound financial management, accountability, and transparency in the implementation of the debt relief framework.

	MFMA S71 Statement component The Budget Performance Overview (paragraph 4) of the MFMA S71 statement explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) — where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.				
1.	statement explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on	Yes			
2.	The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting -	Yes			

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	i.Any risk associated; and ii.The mitigating factors	
	with the implementation of the municipality's Budget Funding Plan and / or Funded Budget.	
3.	Annexure B of the MFMA S71 statement included the following debt recomponents-	lief reportin
3.1.1	The municipality's MFMA Circular 124 self-assessment	Yes
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B)	Yes
3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	Yes
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality	Yes
3.4.1	The municipality's revenue collection performance i. the overall performance graph;	Yes/ Incomplete
	ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D).	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C).	Yes
3.6.1	The summary of the municipality's property rates reconciliation was undertaken in the National Treasury format.	Yes
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	Yes
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	Yes
3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	Yes
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the mayor and / or Mayoral Committee meeting	Yes

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Condition 6.10 – National Treasury certification of municipal compliance

The National Treasury plays a central role in overseeing the Municipal Debt Relief Programme, which is designed to support municipalities in improving their financial management and reducing arrears—particularly with respect to Eskom—by up to one-third. The programme serves as a key instrument for promoting financial sustainability while ensuring that municipalities meet their obligations to critical service providers such as Eskom and Umgeni Water. Full compliance with the programme's conditions is essential to maintaining eligibility and accessing its intended benefits.

It is with concern that this letter formally confirms a regression in the municipality's compliance with the debt relief conditions. Specifically, there have been repeated instances of short payments on the Eskom current account over consecutive months, although some of these payments have since been remedied. In addition, the municipality did not meet its February 2024 payment arrangement with Umgeni Water. These failures represent a clear deviation from the agreed-upon terms of the debt relief programme and raise serious concerns about the municipality's capacity to manage its key financial obligations effectively.

To address this non-compliance, it is imperative that the municipality undertakes immediate corrective action. This includes ensuring the full and timeous payment of all current and outstanding amounts to Eskom, Umgeni Water, and other essential service providers. In parallel, there must be a renewed focus on strengthening internal financial management and enforcing discipline in cash flow planning and expenditure control. Reaffirming the municipality's commitment to the conditions of the debt relief programme is critical to retaining the confidence and continued support of the National Treasury, safeguarding the municipality's financial recovery trajectory, and ensuring uninterrupted service delivery to the community.

Condition 6.11 - Limitation on Municipal borrowing powers

The restriction on municipal borrowing and the prohibition of incurring new debt during the designated debt relief period are key elements of the regulatory framework underpinning the Municipal Debt Relief Programme. These measures are intended to enforce fiscal discipline, ensuring that municipalities focus on reducing existing liabilities and enhancing long-term financial sustainability rather than taking on additional debt. Rigorous oversight of borrowing activities remains essential to uphold the integrity of the programme and support sound financial governance.

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Since the commencement of its participation in the debt relief programme on 1 November 2023, the municipality has maintained full compliance with this borrowing restriction. Notably, during the 2023/24 financial year—prior to the start of the relief period—the municipality undertook borrowing to address long-standing inefficiencies in its electricity and water systems. These strategic interventions were aimed at reducing technical and non-technical losses, improving operational effectiveness, and ultimately strengthening revenue collection.

By aligning its borrowing decisions with the broader objectives of the debt relief programme, the municipality has demonstrated a balanced approach to fiscal management—addressing critical infrastructure challenges while maintaining a clear commitment to responsible financial practices. This proactive stance reinforces the municipality's dedication to improving service delivery, enhancing financial performance, and supporting sustainable development.

Condition 6.12 – Proper management of resources and Condition 6.13 – Accounting Treatment

In February 2024, the National Treasury's Office of the Accountant-General issued a significant amendment through the Supplementary Guide to MFMA Circular No. 124. This update introduced a key policy shift by removing the prior requirement for municipalities to maintain separate bank accounts specifically for debt relief purposes. Instead, municipalities are now required to distinctly account for these funds through their monthly mSCOA data string submissions. This change reflects a move toward streamlined financial reporting while maintaining strict oversight on the use of funds related to debt relief. It underscores the critical importance of transparent and accurate financial tracking without the administrative burden of managing multiple bank accounts.

In line with this revised guidance, the municipality must ensure that all electricity-related revenue and corresponding payments to Eskom are properly recorded, reconciled, and clearly reflected in the monthly mSCOA data submissions. This is essential not only for regulatory compliance but also for demonstrating accountability in the utilisation of revenue collected from trading services.

To further strengthen financial discipline and support the objectives of the Municipal Debt Relief Programme, the municipality is strongly encouraged to adopt a proactive approach by ring-fencing cash collected from electricity sales. These funds should be prioritised to meet payment obligations to Eskom and the bulk water provider, Umgeni Water. Ring-fencing ensures that revenue generated from key services is not diverted to non-essential expenditure, thereby reinforcing the municipality's ability to meet its contractual obligations and maintain eligibility for ongoing support under the debt relief framework.

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This approach is critical to maintaining financial credibility, improving cash flow management, and promoting long-term fiscal sustainability. The municipality is urged to institutionalise this practice as part of its broader financial recovery and compliance strategy.

• Condition 13: Proper Allocation and Use of Debt Relief Funds

Municipalities are required to clearly report and identify debt relief funds within their monthly financial reports submitted through the mSCOA system. This mandate plays a vital role in promoting transparency and accountability by ensuring that these funds are accurately tracked and monitored within the municipality's broader financial management framework. By embedding debt relief fund information into the standard reporting process, municipalities provide stakeholders with clear and consistent updates on their financial activities.

The integration of debt relief reporting into the mSCOA system enables the National Treasury to efficiently monitor the allocation and utilization of these funds without the need for separate bank accounts. This streamlined approach simplifies reporting procedures while upholding rigorous oversight standards, ensuring that debt relief funds are managed responsibly and in alignment with fiscal policies. By adhering to these practices, municipalities demonstrate financial accountability and compliance, reinforcing stakeholder confidence in their governance and resource management.

Debt relief funds must be used exclusively for their intended purposes, and municipalities are held accountable for their proper allocation and utilization. Condition 13 of the debt relief program highlights that, while the requirement for separate bank accounts has been removed, the responsibility for ensuring the appropriate use of these resources remains paramount. This condition underscores the critical importance of fiscal responsibility and transparency, ensuring that debt relief funds are not misused and that municipalities continue to meet the objectives of the debt relief program, ultimately contributing to improved financial sustainability and public trust.

Condition 6.14 – NERSA Licence

Participation in the Municipal Debt Relief Programme places a clear obligation on municipalities to comply with a defined set of stringent conditions. Non-compliance carries serious implications, one of the most significant being the requirement for a municipality to formally request the National Energy Regulator of South Africa (NERSA) to revoke its electricity distribution licence, in accordance with Section 17 of the Electricity Regulation Act, 2006. This provision underscores the gravity of the programme's compliance framework and serves as a powerful deterrent to ensure fiscal discipline and responsible utility management.

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Importantly, the revocation of the electricity supply licence is not automatic but is specifically triggered in instances where a municipality's participation in the debt relief programme is terminated due to failure to meet the prescribed conditions. This reinforces the high level of accountability expected from participating municipalities and the critical importance of maintaining both operational and financial compliance throughout the programme's duration.

By upholding these requirements, municipalities not only preserve their eligibility for debt relief support but also reinforce their credibility in delivering reliable public services. Adherence to the programme's terms reflects a municipality's commitment to sound financial governance, regulatory compliance, and the long-term socio-economic wellbeing of the communities they are mandated to serve.

Recommendations:

1. Strengthen Cash Flow Management and Prioritisation of Key Obligations

The municipality must urgently enhance its cash flow forecasting and prioritisation mechanisms to ensure full and timeous payment to Eskom, Umgeni Water, and other critical service providers. Ringfencing revenue collected from electricity sales should be institutionalised to safeguard against misallocation and support compliance with debt relief conditions. Payment discipline remains a core requirement for maintaining eligibility for the arrear debt write-off.

2. Improve Revenue Collection and Enforce Credit Control at Ward Level

With a declining collection trend and most notably a 56 per cent average collection rate in Quarter 3, intensified enforcement of credit control measures is imperative. The municipality must implement ward-level tracking and accountability, ensure complete and accurate Annexure D submissions, and strengthen its operational capacity to enforce collections, particularly for underperforming areas and trading services such as water and refuse.

3. Strengthen Financial Governance and Internal Controls

There is a need to reinforce internal controls and financial governance, especially around budgetary processes and debt relief compliance. Strengthening oversight at all levels of financial management will help mitigate risks associated with underperformance in revenue collection, payment obligations, and budget execution. The municipality must review and enhance its financial reporting procedures to ensure full alignment with National Treasury guidelines and debt relief conditions.

4. Institutionalise Monthly Debt Relief Monitoring and Reporting

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The municipality must adopt a monthly review process for all debt relief-related reporting tools, including the property reconciliation tool, revenue compliance assessments, and mSCOA data string accuracy even though submissions are required quarterly. Embedding this practice in the Section 71 reporting process will support proactive issue resolution and facilitate continuous oversight by senior management.

5. Implement Cost-Reflective Tariffs and Budgetary Realism

To ensure long-term financial sustainability, the municipality must prioritise the adoption of costreflective tariffs in the 2025/2026 budget. Tariffs must fully recover service delivery costs and be based on historical trends and consumption patterns, particularly during peak periods. Strengthening tariff design is essential to closing revenue gaps and improving service delivery performance.

By implementing these recommendations, the municipality can address its immediate compliance challenges, strengthen financial governance, and ensure the sustainable delivery of essential services. For enquiries, please feel free to contact Mrs Kgomotso Baloyi at Kgomotso.Baloyi@treasury.gov.za

Kind regards,

KGOMOTSO BALOYI

DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS

DATE: 28/03/2025

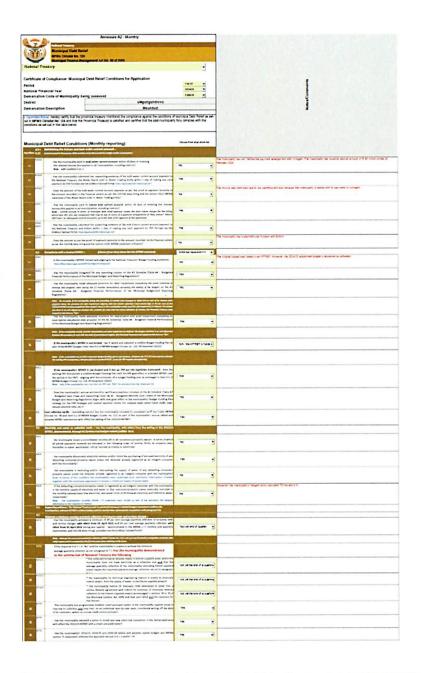
Mrs Marli van der Woude, MFIP Revenue Advisor - marli@mfip.gov.za CC:

Annexures (February 2025 Compliance Certificates)

NATIONAL TREASURY COMPLIANCE CERTIFICATION:

Nkwama wa Tiko - Gwama la Muvhuso - Nasionale Tesourie - Lefapha la Bosetšhaba la Matiotlo - uMnyango wezezimali - Litiko leTetimali taVelonkhe - Tirelo ya Matiotlo a Bosetšhababa Tshebeletso ya Matlotlo a Naha - UMnyango weziMali - Isebe leNgxowa Mali yeLizwe





Nkwama wa Tiko - Gwama la Muvhuso - Nasionale Tesourie - Lefapha la Bosetihaba la Matlotlo - uMnyango wezezimali - Litiko leTetimali taVelonkhe - Tirelo ya Matlotlo a Bosetihababa Tshebeletso ya Matlotlo a Naha - UMnyango weziMali - Isebe leNgsowa Mali yeLizwe

■ National Treasury
■ ® Treasury RSA





Nkwama wa Tiko - Gwama la Muvhuso - Nasionale Tesourie - Lefapha la Bosetihaba la Matlotlo - uMryango wezezimali - Litiko leTetimali taVelonkhe - Tirelo ya Matlotlo a Bosetihahaba Tshebeletso ya Matlotlo a Naha - UMryango weziMali - Isebe leNgxxwa Mali yeLizwe

■ National Treasury |
 ■ ® TreasuryRSA

Safe City Msunduzi NPC - Table F1 Monthly Budget Statement Summary - M09 March

Description	2023/24				Current Ye	ar 2024/25			
	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	230 930,	125 000,		9 676,	168 847,	93 750,	75 097,,	80%	-
Transfers recognised - operational	-	_	21	_	-	-	-		-
Other own revenue	14 336 826,	16 434 381,	-71	4 108 200,	12 324 465,	12 325 786,	(1 321,,)	-0%	-
Total Revenue (excluding capital transfers and contributions)	14 567 756,	16 559 381,	_	4 117 876,	12 493 312,	12 419 536,	73 776,	0,	-
Employee costs	11 940 412,	13 587 398,		935 354,	9 902 741,	10 190 548,	(287 807,)	(0,)	-
Remuneration of Board Members	-	-		-	-	-	-		-
Depreciation and asset impairment	736 255,	861 997,		57 799,	504 221,	646 498,	(142 276,)	(0,)	-
Interest	-	-	-	-	-) _	_		-
Inventory consumed and bulk purchases	_	_	-	_	_	_	_		-
Transfers and grants	_	-	-	_	-	-	_		-
Other expenditure	1 705 638,	2 909 984,		101 197,	1 565 180,	1 709 321,	(144 141,)	(0,)	_
Total Expenditure	14 382 305,	17 359 379,	_	1 094 350,	11 972 142,	12 546 367,	(574 225,)		-
Surplus/(Deficit)	185 451,	(799 997,)	-	3 023 526,	521 170,	(126 831,)	+	(5,)	-
Transfers and subsidies - capital (monetary allocations)									
THE RESERVE OF THE PROPERTY OF	-	1. 	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	(700.007.)	-		-	400,004		(5.)	-
Surplus/(Deficit) after capital transfers & contributions	185 451,	(799 997,)	-	3 023 526,	521 170,	(126 831,)	648 001,	(5,)	_
Income Tax	-		-	-	-	-	-		-
Surplus/ (Deficit) for the year	185 451,	(799 997,)	2	3 023 526,	521 170,	(126 831,)	648 001,	(5,)	-
Capital expenditure & funds sources									
Capital expenditure	-		-	-	-	-	-		-
Transfers recognised - capital	-	2 753 050,	2 753 050,	-	-	-	-		
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	:-	-	-	-	-	-		-
Total sources of capital funds	-	2 753 050,	2 753 050,	-	-	-	-		-
Financial position									
Total current assets	5 040 436,	1 359 482,	-		6 075 761,				5 069 253
Total non current assets	6 872 873,	7 165 616,	-		6 403 410,				6 522 939
Total current liabilities	1 497 759,	_	-		-				-
Total non current liabilities	-	-	-						(2
Community wealth/Equity	10 415 550,	6 791 972,	_		10 896 228,				9 911 020
Cash flows									
Net cash from (used) operating	722 284,	986 997,	-	3 081 221,	974 643,	93 750,	880 893,	9,	-
Net cash from (used) investing	9 298,	(850 000,)	-	-	-	2-3			1-
Net cash from (used) financing	-	-	-	-	-	-			J
Cash/cash equivalents at the year end	5 037 936,	5 174 933,	-	3 081 221,	974 643,	5 131 686,	(4 157 043,)	(1,)	4 306 354
Debtors & creditors analysis	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total
Debtors Age Analysis									
Total By Income Source	_	-3	-	-	1-	1 - 0	===	-	1-
Creditors Age Analysis									
Total Creditors		-	-	4 	-		-	- 1	-

Safe City Msunduzi NPC - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

		2023/24				Current Ye	ar 2024/25			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Rthousands									%	
Revenue	1									
Exchange Revenue								-		
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste Management								-		
Sale of Goods and Rendering of Services								-		
Agency services								_		
Interest								-		
Interest earned from Receivables								-		
Interest earned from Current and Non Current Assets		230 930,	125 000,		9 676,	168 847,	93 750,	75 097,	80,1%	
Dividends								_		
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Operational Revenue			2 000,		104,	179,	1 500,	(1 321,)	-88,1%	
Non-Exchange Revenue										
Property rates								_		
Surcharges and Taxes								-		
Fines, penalties and forfeits								12 1		
Licences or permits								-		
Transfer and subsidies - Operational								-		
Interest								-		
Fuel Levy										
Operational Revenue		14 336 826.	16 432 381,	_	4 108 095,	12 324 286,	12 324 286.	(0,)	0,0%	
Gains on disposal of Assets								_		
Other Gains								_		
Discontinued Operations								_		
Total Revenue (excluding capital transfers and									0,6%	
contributions)		14 567 756,	16 559 381,	-	4 117 876,	12 493 312,	12 419 536,	73 776,		
Expenditure By Type										
Employee related costs		11 940 412,	13 587 398,		935 354,	9 902 741,	10 190 548,	(287 807,)	-2,8%	
Remuneration of board members								-		
Bulk purchases - electricity								_		
Inventory consumed								_		
Debt impairment								-		
Depreciation and asset impairment	2	736 255,	861 997,		57 799,	504 221,	646 498,	(142 276,)	-22,0%	
Interest								-		
Contracted services		251 630,	1 381 384,		29 634,	246 115,	363 503,	(117 387,)	-32,3%	
Transfers and subsidies										
Irrecoverable debts written off								-		
Operational costs		1 348 826,	1 528 600,		71 563,	1 319 065,	1 345 819,	(26 754,)	-2,0%	
Losses on disposal of Assets		105 182,						-		
Other Losses								-		
Total Expenditure	3	14 382 305,	17 359 379,	-	1 094 350,	11 972 142,	12 546 367,	(574 225,)	-4,6%	
Surplus/(Deficit)		185 451,	(799 997,)	_	3 023 526,	521 170,	(126 831,)		-510,9%	
Transfers and subsidies - capital (monetary allocations)								_		
Transfers and subsidies - capital (in-kind)								_		
Surplus/(Deficit) before taxation		185 451,	(799 997,)	_	3 023 526,	521 170,	(126 831,)	648 001,	-510,9%	
Income Tax					-	-		-		
Surplus/(Deficit) for the year		185 451,	(799 997,)	-	3 023 526,	521 170,	(126 831,)	648 001,		
References			, "			,				
Revenue includes <u>sales</u> of: (insert description)					31					
2. Bulk purchases - electricity										
2. Bulk purchases - water	1									
3. Expenditure includes repairs & maintenance of:	I									

^{4.} List operating expenditure on allocations as a note (MFMA section 87(11)(f))

^{5.} Material variances to be explained in Table SF1 (materiality to be defined by the parent municipality)

Safe City Maundiazi NPC - Table F3 Monthly Budget Statement - Capital Expanditure - M09 March

Description Fall Monthly Budget Statement - Capital Expanditure - M09 March

Description Fall Monthly Budget Statement - Capital Expanditure - M09 March

Current Fall 2013

Current Fall 2013

Tourist Tourist Tourist Tourist Monthly Fall Description Tourist Tourist Monthly Fall Description Fall Tourist Monthly Fall Description Fall Tourist Monthly Fall Description Fall Tourist Monthly Fall Tourist Fall Tourist Fall Tourist Fall Tourist Fall Tourist Fall Tourist Monthly Fall Tourist Fall Institution of the control of the co Carlot Gares

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Leaves and Figure

Leaves and Figure

Control

Strong or Cubered Assets

Leaves and Figure

Control

Control Computer Equipment
Computer Equipment

Safe City Msunduzi NPC - Table F4 Monthly Budget Statement - Financial Position - M09 March

		2023/24	Current Year 2024/25					
Vote Description	Ref	Audited Outcome	Original Adjusted Budget Budget		YearTD actual	Full Year Forecast		
R thousands								
ASSETS								
Current assets								
Cash and cash equivalents		5 037 936,	1 356 982,		6 073 261,	1 356 982		
Trade and other receivables from exchange transactions								
Receivables from non-exchange transactions		E211(XE)	-		- 1	3 709 77		
Current portion of non-current receivables								
Inventory								
VAT					-			
Other current assets		2 500,	2 500,		2 500,	2 500		
Total current assets		5 040 436,	1 359 482,	-	6 075 761,	5 069 253		
Non current assets								
Investments								
Investment property								
Property, plant and equipment		6 872 873,	7 165 616,		6 403 410,	6 522 939		
Biological assets								
Living and non-living resources								
Heritage assets								
Intangible assets								
Trade and other receivables from exchange transactions								
Non-current receivables from non-exchange transactions								
Other non-current assets								
Total non current assets		6 872 873,	7 165 616,	-	6 403 410,	6 522 939		
TOTAL ASSETS		11 913 309,	8 525 098,	-	12 479 171,	11 592 192		
LIABILITIES								
Current liabilities								
Bank overdraft								
Financial liabilities								
Consumer deposits								
Trade and other payables from exchange transactions		1 497 759,						
Trade and other payables from non-exchange transactions								
Provision			1 197 288,		1 025 391,	1 197 288		
VAT			535 838,		557 552,	483 883		
Other current liabilities								
Total current liabilities		1 497 759,	-	-	-	-		
Non current liabilities								
Financial liabilities								
Provision	1							
Long term portion of trade payables								
Other non-current liabilities								
Total non current liabilities		-	-	-	-			
TOTAL LIABILITIES		1 497 759,	-		-	-		
NET ASSETS	1	10 415 550,	8 525 098,	-	12 479 171,	11 592 192		
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)		10 415 550,	6 791 972,		10 896 228,	9 911 020		
Reserves								
Other								
TOTAL COMMUNITY WEALTH/EQUITY	1	10 415 550,	6 791 972,	_	10 896 228,	9 911 020		

References

^{1.} Net assets must balance with Total Community Wealth/Equity

Safe City Msunduzi NPC - Table F5 Monthly Budget Statement - Cash Flows - M09 March

Description	Ref	2023/24				Current Y	ear 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands					-				76	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges						200000000		i -	0.007	
Other revenue		16 130 758,	17 294 378,		4 108 095,	12 324 286,	12 324 286,	(0,)	0,0%	
Transfers and Subsidies - Operational								-		
Transfers and Subsidies - Capital									Attack to 10 decay)	
Interest		230 930,	125 000,		9 676,	168 847,	93 750,	75 097,	80,1%	
Dividends										
Payments										
Suppliers and employees		(15 639 404,)	(16 432 381,)		(1 036 551,)	(11 518 490,)	(12 324 286,)	805 796,	-6,5%	
Interest										
Dividends paid										
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		722 284,	986 997,	-	3 081 221,	974 643,	93 750,	880 893,	939,6%	-
CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE		23 902,						-		
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(14 604,)	(850 000,)			-		-		
NET CASH FROM/(USED) INVESTING ACTIVITIES		9 298,	(850 000,)	-	-	-	-	-		
CASH FLOWS 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		731 582,	136 997,	-	3 081 221,	974 643,	93 750,	880 893,	939,6%	
Cash/cash equivalents at the beginnig of year	2	4 306 354,	5 037 936,				5 037 936,	(5 037 936,)		4 306 35
Cash/cash equivalents at the end of year	2	5 037 936,	5 174 933,	_	3 081 221,	974 643,	5 131 686,	(4 157 043,)	-81,0%	4 306 35

References

List as a note the details of any operational allocations received (MFMA section 87(11)(e))

^{2.} Cash equivalents includes investments with maturities of 3 months or less

Safe City Msunduzi NPC - Supporting Table F6 Entity Board member allowances & staff benefits - M09 March

		2023/24 Current Year 2024/25									
Summary of Employee and Board Member remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
Rthousands		A	В	С						D	
Remuneration											
Board Members of Entities											
Basic Salaries and Wages		241 166,	381 420,		-	194 606,	284 724,	(90 118,)	-31,7%		
Pension and UIF Contributions								-			
Medical Aid Contributions								2-			
Overtime								0-			
Performance Bonus								:-			
Motor Vehicle Allowance											
Cellphone Allowance								12 -			
Housing Allowances								-			
Other benefits and allowances								-			
Board Fees								-			
Payments in lieu of leave								-			
Long service awards								-			
Post-retirement benefit obligations	2							-			
In-kind benefits Entertainment	2							-			
								-			
Scarcity Acting and post related allowance								-			
In kind benefits								-			
Sub Total - Board Members of Entities		241 166,	381 420,	_	_	194 606,	284 724,	(90 118,)	-31,7%		
% increase	3	241 100,	58,2%		_	134 000,	204 / 24,	(30 110,)	-31,7%		
in more and		1 1	30,270								
enior Managers of Entities											
Basic Salaries and Wages		784 974,	857 644,		65 761,	676 259,	639 438.	36 821,	5,8%		
Pension and UIF Contributions		2 125,	55. 5		30 70 11	0,0200,	000 100,	-	3,078		
Medical Aid Contributions		35 201,	35 178,		3 318,	28 469,	27 771,	698,	2,5%		
Overtime								-	2,570		
Performance Bonus								7.2			
Motor Vehicle Allowance		30 000.	31 620,		3 000,	27 000,	27 000,	-			
Cellphone Allowance		10 800,	11 383,		1 000,	9 000,	9 000,				
Housing Allowances								-			
Other benefits and allowances	1							-			
Payments in lieu of leave								.=			
Long service awards											
Post-retirement benefit obligations											
In-kind benefits	2							-			
Entertainment								-			
Scarcity								12			
Acting and post related allowance											
In kind benefits								-			
Sub Total - Senior Managers of Entities		863 100,	935 825,	-	73 079,	740 728,	703 209,	37 519,	5,3%		
% increase	3		8,4%								
Other Staff of Entities					_						
Basic Salaries and Wages		9 135 598,	9 727 493,		663 794,	7 149 031,	7 286 621,	(137 590,)	-1,9%		
Pension and UIF Contributions		648 861,	646 205,		54 319,	459 643,	484 654,	(25 011,)			
Medical Aid Contributions		1 211 835,	1 149 241,		109 187,		861 931,	76 272,	8,8%		
Overtime		401 013,	462 771,		16 875,	251 080,	347 078,	(95 998,)	-27,7%		
Performance Bonus		400,000	107.500		0 =00	70 -00	00.004	- (0.404.)			
Motor Vehicle Allowance		132 000,	107 508,		8 500,	78 500,	80 631,	(2 131,)			
Cellphone Allowance	1	117 000,	111 935,		9 600,	90 950,	92 951,	(2 001,)	-2,2%		
Housing Allowances		E0.030	CE 000				40.750	- (49.750.)	400 ***		
Other benefits and allowances	1	52 939,	65 000,		_	-	48 750,	(48 750,)	-100,0%		
Payments in lieu of leave Long service awards	1 1	11 11 11						_			
Post-retirement benefit obligations	1							-			
In-kind benefits	2							-			
Entertainment	-							_			
Scarcity											
Acting and post related allowance	1							_			
In kind benefits											
Sub Total - Other Staff of Entities		11 699 246,	12 270 153,	_	862 275,	8 967 407,	9 202 616,	(235 208,)	-2 60/		
% increase	3	11 000 240,	4,9%		502 Z13,	0 301 401,	3 LUZ 010,	(233 200,)	-2,6%		
		40,000,540			005.054	0.000.744	40 400 540	(007.007.)			
otal Municipal Entities remuneration		12 803 512,	13 587 398,	-	935 354,	9 902 741,	10 190 548,	(287 807,)	-2,8%		
npaid salary, allowances & benefits in arrears:											
	1										

Safe City Msunduzi NPC - Supporting Table F7 Entity monthly actuals & revised targets - M09 March

Description						Budget Year 2025/26	r 2025/26						Medium Ten	Medium Term Revenue and Expenditure Framework	Expenditure
Rthousands	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year	Budget Year
Cash Receipts By Source													1	17/9707 14	
Property rates Service charges - electricity revenue Service charges - wher revenue												3 1			
Service charges - sanitation revenue Service charges - refuse revenue												1 1 1			
Rental of facilities and equipment Inferest ermed - external investments Inferest earned - outstanding debtors												1 1 1			
Fines, penalties and forfeits Licences and permits Agency services Transfers as Subsidios - Operational Other revenue	26 282.	18 975.	11 472.	4 134 579.	22 498.	4 115 934	29.276	16.387	4 117 876						
Cash Receipts by Source Other Cash Flows hy Source	26 282,	18 975,	11 472,	4 134 579,	22 498,	4 115 934,	29 276,	16 387,	4 117 876,	1	1	(12 493 277,)	ı	I	T.
(National / Provincial and District) (National / Provincial Departmental Agencies, Households, Proceeds on Disposal of Fixed and Intangible Assets Short term loans Borrowing long termfefinancing Increase (decrease) in consumer deposits							FILE					1 1 1 1 1 1			
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments Total Cash Receipts by Source	26 282,	18 975,	11 472,	4 134 579,	22 498,	4 115 934,	29 276,	16 387,	4 117 876,	1		(12 493 277,)	I	1	1
Cash Payments by Type Employee related oosts Remuneration of councillors	909 347,	1 088 475,	1 332 448,	961 017,	947 182,	1 765 970,	985 882,	977 067,	935 354,			(9 902 741,)			
Intance charges Bulk purchases - electricity Acquisitions - water & other inventory Dividends paid Contracted services	19 008	11 160.	32 593.	32 013.	30 286	31 077	29 670	30 675	29 634						
Transfers and grants - other municipalities Transfers and grants - other Other expenditure	61 730.	69 544	96 716	182 990	335 918	331 821	103 249	04 220	71 563			11 347 754)			
Cash Payments by Type Other Cash Flows/Payments by Type	990 086,	1 169 179,	1 461 757,	1 176 019,	1 313 385,	2 128 868,	1118 800,	1 101 962,	1 036 551,	1	I	(11 496 608,)	1	1	1
Capital assets Repayment of borrowing Other Cash FlowsPayments												1 1 1			
Total Cash Payments by Type	980 086	1 169 179,	1 461 757,	1 176 019,	1 313 385,	2 128 868,	1 118 800,	1 101 962,	1 036 551,	1	1	(11 496 608,)	1	ì	1
NET INCREASE(DECREASE) IN CASH HELD Cashicash equivalents at the monthlyand hequiv	(963 804,)	(1 150 205,)	(1 450 285,)	2 958 560,	(1 290 887,)	1 987 066,	(1 089 525,)	(1 085 575,)	3 081 325,	1 000	1 60	(996 670,)		1	1
Cash/cash equivalents at the month/year end:	(963 804,)	(2 114 008.)	(3 564 294,)	(605 734.)	(1 896 621,)	90 445,	(999 080.)	(2 084 655,)	996 670,	996 670,	996 670,		1 1	1 1	I I

References
1. Note that SFT is deliberately not linked to Table F2 because liming differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure.

Supporting Tax bits FBd Entity Depreciation by a Description	RodRed Refroms	Original Rudout	Adjusted Restant	Manthly	Correct Y Year TD arked	YearTD hostead	YTO variance	TTD sariance	Full Year
R theosands Decreating by Aum of Clerofish class	1								
filestrature Roses infrastructure Rosestr	-	-	- 1	- 1	-	- :	1		
Roand Shictory Roand Funders									
Capatal Samo							- 1		
Granney Calebon Storm Ame Canageous Alternation									
Enclose of a status	-	- 2	- 2						
oly Sublitting oly Substitute Steam oly Transmission Conductors My Substitutes									
My Transmiss Conductors :									
MV Switting Status MV Niedmits									
Ly Nedects Capital Sees									
Water Supply Infrafrictive Dames and More Bonache Mr.				-					
Surphole Faservoir Pump Steine Water Trained Works							-		
Natur Trained Mode							-		
Built Affers Quantification Quantification									
PRV Statons Capital Spens									
tion infrarefration Pump States Redicustation	-					- 1	- 1		
Redicaterini Waster Water Destroyed Monta Custodi Seems							- 1		
Todat Facilies Capital Spans							:		
Vecte unfreshicture profite Stea							- 1		
Waste Trends Status Waste Processe Levilles							1		
Waste Directificate Waste Statember Facilities Electricity Centration Facilities									
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Scheming

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