



Msunduzi Municipality
MFMA s71 Monthly Report

April 2017 Report
Budget & Treasury Office

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1. PART 1 – IN YEAR REPORT

1.1 Executive Summary

Legislative Requirements

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

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

FINANCIAL PERFORMANCE

Revenue: The Year to Date (YTD) total revenue earned was R 3.509 billion for the period ending 30 April 2017. The YTD Budget was R 4.011 billion, therefore the actual underperformed against the budget by R 502.0 million against the revenue projected. The two main contributors, both accounting for 63% of the actual total YTD Revenue earned are Electricity (44%) & Property Rates revenue (19%). These two revenue sources make up more than 63% of the total YTD budget.

Operating Expenditure: The total actual YTD operating expenditure for the period ending 30 April 2017 amounted to R 3.334 billion while the YTD budget was R 3.966 billion. Operational expenditure is largely defined by the bulk (electricity & water) purchases and employee related costs both accounting for 67% of the annual budget expenditure.

Capital Expenditure: While the YTD capital expenditure budget was R 726.4 million, the actual YTD Capital expenditure incurred amounted to R 344.4 million resulting in underperformance of the capital budget. This is mainly due to the slow start of the new financial year.

Grant Receipts: The total budgeted operational and capital grant receipts for this financial year is R 936.9 million inclusive of equitable share of R 432.3 million and Capital transfers of R 470.2 million.

Cash & Cash equivalents: as at 30 April 2017 was R 972.0 million.

Consumer Debt: Consumer debt at 30 April 2017 is at R 1.862 billion.

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 - M10 April

Description	2015/16	Budget Year 2016/17							
	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	762 288	842 558	893 111	71 088	707 481	744 259	(36 778)	-5%	893 111
Service charges	2 468 237	2 878 830	3 116 589	213 948	2 138 348	2 597 158	(458 810)	-18%	3 116 589
Investment revenue	68 242	49 270	52 242	7 553	62 812	43 535	19 277	44%	52 242
Transfers recognised - operational	466 156	489 491	530 153	49	455 918	441 794	14 124	3%	530 153
Other own revenue	229 530	212 797	221 307	#REF!	144 606	184 422	(39 816)	-22%	221 307
Total Revenue (excluding capital transfers and contributions)	3 994 454	4 472 946	4 813 403	#REF!	3 509 165	4 011 169	(502 004)	-13%	4 813 403
Employee costs	938 283	1 035 660	1 101 367	80 696	863 241	917 806	(54 565)	-6%	1 101 367
Remuneration of Councillors	41 763	43 033	45 615	4 509	36 590	38 013	(1 422)	-4%	45 615
Depreciation & asset impairment	554 292	506 103	569 317	38 120	381 714	474 431	(92 717)	-20%	569 317
Finance charges	75 095	65 460	58 263	(1)	49 508	48 552	956	2%	58 263
Materials and bulk purchases	1 950 574	2 117 550	2 311 745	147 572	1 437 042	1 926 454	(489 412)	-25%	2 311 745
Transfers and grants	5 911	148 325	153 542	38	5 753	127 952	(122 199)	-96%	153 542
Other expenditure	679 556	536 243	520 498	53 422	560 334	433 749	126 585	29%	520 498
Total Expenditure	4 245 473	4 452 374	4 760 347	324 355	3 334 182	3 966 956	(632 774)	-16%	4 760 347
Surplus/(Deficit)	(251 020)	20 572	53 055	#REF!	174 983	44 213	130 770	296%	53 055
Transfers recognised - capital	303 484	447 414	460 223	3 639	136 513	383 519	(247 006)	-64%	460 223
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52 465	467 986	513 278	#REF!	311 496	427 732	(116 236)	-27%	513 278
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52 465	467 986	513 278	#REF!	311 496	427 732	(116 236)	-27%	513 278
Capital expenditure & funds sources									
Capital expenditure	476 286	726 241	871 726	20 429	344 480	726 439	(381 958)	-53%	871 726
Capital transfers recognised	303 484	447 973	459 374	8 647	226 871	382 812	(155 941)	-41%	459 374
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	62 181	158 268	158 268	2 726	15 467	131 890	(116 423)	-88%	158 268
Internally generated funds	110 621	120 000	254 084	9 056	102 142	211 737	(109 594)	-52%	254 084
Total sources of capital funds	476 286	726 241	871 726	20 429	344 480	726 439	(381 958)	-53%	871 726
Financial position									
Total current assets	2 301 492	3 134 961	3 201 273	-	-	-	-	-	3 134 961
Total non current assets	7 913 847	7 628 886	8 097 964	-	-	-	-	-	7 628 886
Total current liabilities	1 026 044	1 318 873	1 120 614	-	-	-	-	-	1 318 873
Total non current liabilities	1 261 220	1 255 546	1 222 899	-	-	-	-	-	1 255 546
Community wealth/Equity	7 928 075	8 189 428	8 955 724	-	-	-	-	-	8 189 428
Cash flows									
Net cash from (used) operating	567 242	773 696	866 263	15 463	324 298	721 886	397 588	55%	866 263
Net cash from (used) investing	(476 769)	(617 305)	(867 636)	(20 429)	(329 525)	(723 030)	(393 504)	54%	(867 636)
Net cash from (used) financing	46 218	(17 762)	(23 307)	248	586	(19 423)	(20 009)	103%	(23 307)
Cash/cash equivalents at the month/year end	969 624	1 051 338	1 026 910	-	972 075	1 031 023	58 947	6%	952 037
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	293 444	133 247	56 241	48 132	42 935	38 865	45 952	#####	1 861 865
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

KZN225 Msunduzi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		1 546 404	1 542 450	1 439 698	79 793	1 040 701	1 199 749	(159 048)	-13%	1 439 698
Executive and council		3 116	-	1 700	-	-	1 417	(1 417)	-100%	1 700
Budget and treasury office		1 539 007	1 528 270	1 424 981	79 793	1 040 695	1 187 484	(146 789)	-12%	1 424 981
Corporate services		4 280	14 180	13 017	0	6	10 848	(10 842)	-100%	13 017
<i>Community and public safety</i>		153 173	93 565	72 220	2 952	37 468	60 183	(22 716)	-38%	72 220
Community and social services		51 647	52 155	30 150	1 517	25 973	25 125	847	3%	30 150
Sport and recreation		24 067	885	933	63	723	777	(55)	-7%	933
Public safety		57 463	23 347	24 656	813	5 232	20 547	(15 315)	-75%	24 656
Housing		19 982	17 144	16 445	559	5 540	13 704	(8 164)	-60%	16 445
Health		13	34	36	-	-	30	(30)	-100%	36
<i>Economic and environmental services</i>		186 360	435 042	445 083	13 484	107 226	370 902	(263 676)	-71%	445 083
Planning and development		44 444	53 331	43 268	1 552	8 026	36 057	(28 030)	-78%	43 268
Road transport		141 916	381 711	401 814	6 012	93 266	334 845	(241 579)	-72%	401 814
Environmental protection		-	-	-	5 920	5 934	-	5 934	#DIV/0!	-
<i>Trading services</i>		2 884 393	3 426 115	3 284 083	215 620	2 433 783	2 736 736	(302 952)	-11%	3 284 083
Electricity		1 853 876	2 074 912	2 119 662	155 582	1 601 311	1 766 385	(165 075)	-9%	2 119 662
Water		722 297	1 052 569	880 934	46 727	680 359	734 111	(53 752)	-7%	880 934
Waste water management		200 710	176 288	175 433	12 012	132 724	146 195	(13 470)	-9%	175 433
Waste management		107 510	122 345	108 054	1 299	19 389	90 045	(70 655)	-78%	108 054
<i>Other</i>	4	30 794	31 371	32 542	4 681	26 501	27 118	(617)	-2%	32 542
Total Revenue - Standard	2	4 801 124	5 528 543	5 273 626	316 530	3 645 679	4 394 688	(749 009)	-17%	5 273 626
Expenditure - Standard										
<i>Governance and administration</i>		839 933	995 248	498 364	63 948	546 852	415 304	131 548	32%	498 364
Executive and council		6 661	113 165	139 330	11 489	132 108	116 108	16 000	14%	139 330
Budget and treasury office		827 451	645 336	102 357	30 550	278 310	85 298	193 012	226%	102 357
Corporate services		5 821	236 747	256 677	21 909	136 433	213 898	(77 464)	-36%	256 677
<i>Community and public safety</i>		679 603	551 767	643 365	40 929	497 544	536 138	(38 593)	-7%	643 365
Community and social services		124 603	140 429	159 342	11 588	117 575	132 785	(15 210)	-11%	159 342
Sport and recreation		168 142	118 290	140 074	12 176	111 179	116 728	(5 549)	-5%	140 074
Public safety		274 361	236 010	272 714	14 323	239 571	227 262	12 310	5%	272 714
Housing		68 928	32 584	44 953	2 492	25 670	37 461	(11 791)	-31%	44 953
Health		43 569	24 453	26 282	350	3 548	21 902	(18 353)	-84%	26 282
<i>Economic and environmental services</i>		486 939	567 103	575 131	29 769	303 478	479 276	(175 798)	-37%	575 131
Planning and development		109 220	110 222	129 588	5 801	57 707	107 990	(50 283)	-47%	129 588
Road transport		377 719	456 881	445 543	20 217	234 979	371 286	(136 307)	-37%	445 543
Environmental protection		-	-	-	3 751	10 792	-	10 792	#DIV/0!	-
<i>Trading services</i>		2 686 812	2 904 545	2 995 001	185 324	1 942 156	2 495 834	(553 679)	-22%	2 995 001
Electricity		1 700 454	1 695 915	1 738 568	123 868	1 277 277	1 448 807	(171 530)	-12%	1 738 568
Water		623 176	912 149	903 438	43 525	552 364	752 865	(200 501)	-27%	903 438
Waste water management		204 428	192 253	226 066	14 740	70 622	188 389	(117 767)	-63%	226 066
Waste management		158 754	104 227	126 929	3 190	41 893	105 774	(63 882)	-60%	126 929
<i>Other</i>		55 373	41 895	48 485	4 385	44 153	40 404	3 748	9%	48 485
Total Expenditure - Standard	3	4 748 659	5 060 558	4 760 347	324 355	3 334 182	3 966 956	(632 774)	-16%	4 760 347
Surplus/ (Deficit) for the year		52 465	467 985	513 278	(7 825)	311 496	427 732	(116 236)	-27%	513 278

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) - M10 April

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Manager		3 177	-	1 700	-	-	1 417	(1 417)	-100.0%	1 700
Vote 2 - City Finance		1 539 007	1 528 270	1 585 581	79 793	1 040 695	1 321 317	(280 622)	-21.2%	1 585 581
Vote 3 - Community Services & Social Equity		212 748	176 823	163 405	2 396	31 983	136 171	(104 187)	-76.5%	163 405
Vote 4 - Corporate Services		4 219	14 182	13 019	0	6	10 849	(10 844)	-99.9%	13 019
Vote 5 - Infrastructure Services		2 932 391	3 712 792	3 404 849	221 629	2 458 521	2 837 374	(378 853)	-13.4%	3 404 849
Vote 6 - Sustainable Development and City Enterprises		109 581	96 476	105 072	12 712	114 474	87 560	26 914	30.7%	105 072
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	4 801 124	5 528 543	5 273 626	316 530	3 645 679	4 394 688	(749 009)	-17.0%	5 273 626
Expenditure by Vote	1									
Vote 1 - City Manager		10 260	142 460	172 379	5 432	47 389	143 649	(96 261)	-67.0%	172 379
Vote 2 - City Finance		902 315	723 311	701 904	30 550	278 310	584 920	(306 610)	-52.4%	701 904
Vote 3 - Community Services & Social Equity		728 770	605 502	575 686	44 495	556 594	479 738	76 856	16.0%	575 686
Vote 4 - Corporate Services		8 747	216 740	264 003	21 909	136 433	220 002	(83 569)	-38.0%	264 003
Vote 5 - Infrastructure Services		2 860 578	3 220 418	2 860 289	205 541	2 147 309	2 383 574	(236 265)	-9.9%	2 860 289
Vote 6 - Sustainable Development and City Enterprises		237 989	152 126	186 086	16 429	168 147	155 072	13 076	8.4%	186 086
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	4 748 659	5 060 558	4 760 347	324 355	3 334 182	3 966 956	(632 774)	-16.0%	4 760 347
Surplus/ (Deficit) for the year	2	52 465	467 985	513 278	(7 825)	311 496	427 732	(116 236)	-27.2%	513 278

Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 30 April 2017.

KZN225 Msunduzi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		742 052	798 728	846 651	68 747	680 656	705 543	(24 887)	-4%	846 651
Property rates - penalties & collection charges		20 236	43 830	46 460	2 341	26 825	38 716	(11 891)	-31%	46 460
Service charges - electricity revenue		1 784 586	2 008 246	2 161 676	153 324	1 559 668	1 801 396	(241 729)	-13%	2 161 676
Service charges - water revenue		473 021	623 188	692 674	42 601	395 390	577 228	(181 838)	-32%	692 674
Service charges - sanitation revenue		126 391	147 839	156 710	11 208	109 428	130 591	(21 163)	-16%	156 710
Service charges - refuse revenue		84 240	99 557	105 531	6 815	73 862	87 942	(14 080)	-16%	105 531
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		20 222	43 809	43 232	2 047	17 978	36 026	(18 048)	-50%	43 232
Interest earned - external investments		68 242	49 270	52 242	7 553	62 812	43 535	19 277	44%	52 242
Interest earned - outstanding debtors		60 214	66 349	70 330	6 118	55 437	58 608	(3 171)	-5%	70 330
Dividends received		-	-	-	-	-	-	-	-	-
Fines		52 658	18 538	19 528	164	854	16 273	(15 419)	-95%	19 528
Licences and permits		90	92	97	13	65	81	(16)	-19%	97
Agency services		532	670	704	49	405	586	(182)	-31%	704
Transfers recognised - operational		466 156	489 491	530 153	5 000	455 918	441 794	14 124	3%	530 153
Other revenue		87 808	83 339	87 417	6 910	50 665	72 847	(22 182)	-30%	87 417
Gains on disposal of PPE		8 007	-	-	-	19 201	-	19 201	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		3 994 454	4 472 946	4 813 403	312 890	3 509 165	4 011 169	(502 004)	-13%	4 813 403
Expenditure By Type										
Employee related costs		938 283	1 035 660	1 101 367	80 696	863 241	917 806	(54 565)	-6%	1 101 367
Remuneration of councillors		41 763	43 033	45 615	4 509	36 590	38 013	(1 422)	-4%	45 615
Debt impairment		92 508	120 815	127 356	-	-	106 130	(106 130)	-100%	127 356
Depreciation & asset impairment		554 292	506 103	569 317	38 120	381 714	474 431	(92 717)	-20%	569 317
Finance charges		75 095	65 460	58 263	(1)	49 508	48 552	956	2%	58 263
Bulk purchases		1 799 214	1 936 708	2 106 296	142 572	1 405 738	1 755 247	(349 509)	-20%	2 106 296
Other materials		151 360	180 842	205 449	5 000	31 304	171 207	(139 903)	-82%	205 449
Contracted services		65 468	35 108	45 589	31 820	357 064	37 991	319 073	840%	45 589
Transfers and grants		5 911	148 325	153 542	38	5 753	127 952	(122 199)	-96%	153 542
Other expenditure		521 580	380 320	347 553	21 602	184 077	289 628	(105 550)	-36%	347 553
Loss on disposal of PPE		-	-	-	-	19 193	-	19 193	#DIV/0!	-
Total Expenditure		4 245 473	4 452 374	4 760 347	324 355	3 334 182	3 966 956	(632 774)	-16%	4 760 347
Surplus/(Deficit)		(251 020)	20 572	53 055	(11 465)	174 983	44 213	130 770	0	53 055
Transfers recognised - capital		303 484	447 414	460 223	3 639	136 513	383 519	(247 006)	(0)	460 223
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		52 465	467 986	513 278	(7 825)	311 496	427 732			513 278
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 465	467 986	513 278	(7 825)	311 496	427 732			513 278
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 465	467 986	513 278	(7 825)	311 496	427 732			513 278
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 465	467 986	513 278	(7 825)	311 496	427 732			513 278

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 funding sources of the capital projects.

KZN225 Msunduzi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - City Manager		6 411	5 250	5 250	-	112	4 375	(4 263)	-97%	5 250
Vote 2 - City Finance		4 936	24 928	26 288	1 702	22 084	21 906	178	1%	26 288
Vote 3 - Community Services & Social Equity		34 870	51 700	51 700	618	19 003	43 083	(24 080)	-56%	51 700
Vote 4 - Corporate Services		-	5 985	25 985	-	21 503	21 654	(152)	-1%	25 985
Vote 5 - Infrastructure Services		326 001	546 074	634 820	8 474	218 810	529 017	(310 207)	-59%	634 820
Vote 6 - Sustainable Development and City Enterprises		26 852	63 544	63 544	16	20 586	52 953	(32 367)	-61%	63 544
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	399 069	697 480	807 586	10 810	302 097	672 989	(370 891)	-55%	807 586
Single Year expenditure appropriation	2									
Vote 1 - City Manager		763	500	2 000	-	19	1 667	(1 647)	-99%	2 000
Vote 2 - City Finance		31 896	782	782	66	482	652	(170)	-26%	782
Vote 3 - Community Services & Social Equity		16 180	19 565	46 065	7 432	23 522	38 388	(14 865)	-39%	46 065
Vote 4 - Corporate Services		6 460	527	511	13	2 327	425	1 901	447%	511
Vote 5 - Infrastructure Services		17 510	3 590	10 985	574	13 052	9 154	3 897	43%	10 985
Vote 6 - Sustainable Development and City Enterprises		4 409	3 798	3 798	1 534	2 982	3 165	(183)	-6%	3 798
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	77 217	28 761	64 140	9 619	42 383	53 450	(11 067)	-21%	64 140
Total Capital Expenditure - Standard Classification		476 286	726 241	871 726	20 429	344 480	726 439	(381 958)	-53%	871 726
Capital Expenditure - Standard Classification										
Governance and administration		50 466	37 971	61 213	1 813	48 566	51 011	(2 444)	-5%	61 213
Executive and council		7 174	5 750	7 237	-	131	6 031	(5 900)	-98%	7 237
Budget and treasury office		36 832	25 710	27 200	1 768	22 566	22 666	(101)	0%	27 200
Corporate services		6 460	6 512	26 777	46	25 870	22 314	3 556	16%	26 777
Community and public safety		52 921	103 238	136 872	8 018	46 553	114 060	(67 507)	-59%	136 872
Community and social services		4 763	32 740	63 364	8 018	25 021	52 803	(27 782)	-53%	63 364
Sport and recreation		39 271	31 425	34 434	-	17 246	28 695	(11 450)	-40%	34 434
Public safety		3 022	3 640	3 640	-	7	3 033	(3 026)	-100%	3 640
Housing		5 864	35 434	35 434	-	4 278	29 528	(25 250)	-86%	35 434
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		151 576	293 680	316 419	4 582	144 306	263 682	(119 376)	-45%	316 419
Planning and development		23 039	31 908	46 540	1 550	17 781	38 783	(21 003)	-54%	46 540
Road transport		126 943	260 312	268 418	3 032	126 039	223 682	(97 643)	-44%	268 418
Environmental protection		1 594	1 460	1 460	-	487	1 217	(730)	-60%	1 460
Trading services		218 966	291 352	357 223	6 016	104 923	297 686	(192 763)	-65%	357 223
Electricity		112 513	190 721	256 710	4 360	51 823	213 925	(162 102)	-76%	256 710
Water		65 591	58 728	70 304	1 656	6 224	58 587	(52 363)	-89%	70 304
Waste water management		37 404	31 403	19 159	-	34 523	15 966	18 557	116%	19 159
Waste management		3 457	10 500	11 050	-	12 353	9 208	3 145	34%	11 050
Other		2 357	-	-	-	132	-	132	#DIV/0!	-
Total Capital Expenditure - Standard Classification	3	476 286	726 241	871 726	20 429	344 480	726 439	(381 958)	-53%	871 726
Funded by:										
National Government		270 402	428 074	424 639	8 629	219 213	353 866	(134 653)	-38%	424 639
Provincial Government		28 696	19 899	34 735	18	7 659	28 946	(21 287)	-74%	34 735
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		4 386	-	-	-	-	-	-	-	-
Transfers recognised - capital		303 484	447 973	459 374	8 647	226 871	382 812	(155 941)	-41%	459 374
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	62 181	158 268	158 268	2 726	15 467	131 890	(116 423)	-88%	158 268
Internally generated funds		110 621	120 000	254 084	9 056	102 142	211 737	(109 594)	-52%	254 084
Total Capital Funding		476 286	726 241	871 726	20 429	344 480	726 439	(381 958)	-53%	871 726

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

Table C6 displays the financial position of the municipality as at 30 April 2017.

KZN225 Msunduzi - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		82 425	100 000	100 088		100 000
Call investment deposits		895 518	951 338	926 910		951 338
Consumer debtors		888 164	965 246	1 055 896		965 246
Other debtors		370 235	376 441	376 444		376 441
Current portion of long-term receivables		-	43	43		43
Inventory		65 151	741 893	741 893		741 893
Total current assets		2 301 492	3 134 961	3 201 273	-	3 134 961
Non current assets						
Long-term receivables		-	9 455	9 455		9 455
Investments			-			-
Investment property		656 409	356 914	356 914		356 914
Investments in Associate			-			-
Property, plant and equipment		6 919 378	7 009 706	7 478 784		7 009 706
Agricultural		54 276	-	46 520		-
Biological assets			46 520			46 520
Intangible assets		39 519	27 283	27 283		27 283
Other non-current assets		244 266	179 008	179 008		179 008
Total non current assets		7 913 847	7 628 886	8 097 964	-	7 628 886
TOTAL ASSETS		10 215 340	10 763 847	11 299 237	-	10 763 847
LIABILITIES						
Current liabilities						
Bank overdraft						-
Borrowing		69 315	67 762	73 307		67 762
Consumer deposits		92 378	92 798	92 798		92 798
Trade and other payables		836 519	1 152 229	948 424		1 152 229
Provisions		27 832	6 084	6 084		6 084
Total current liabilities		1 026 044	1 318 873	1 120 614	-	1 318 873
Non current liabilities						
Borrowing		568 480	511 999	438 691		511 999
Provisions		692 740	743 547	784 208		743 547
Total non current liabilities		1 261 220	1 255 546	1 222 899	-	1 255 546
TOTAL LIABILITIES		2 287 264	2 574 419	2 343 513	-	2 574 419
NET ASSETS	2	7 928 075	8 189 428	8 955 724	-	8 189 428
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		7 651 851	8 016 514	8 782 810		8 016 514
Reserves		276 224	172 914	172 914		172 914
TOTAL COMMUNITY WEALTH/EQUITY	2	7 928 075	8 189 428	8 955 724	-	8 189 428

Table C7 below display the Cash Flow Statement for the month ending 30 April 2017.

KZN225 Msunduzi - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		762 288	741 451	785 938	49 727	588 209	654 948	(66 739)	-10%	785 938
Service charges		2 468 237	2 533 370	2 742 599	184 838	2 123 026	2 285 499	(162 473)	-7%	2 742 599
Other revenue		68 802	138 875	143 350	1 450	304 556	119 458	185 097	155%	143 350
Government - operating		466 156	489 491	530 153	21 307	485 108	441 794	43 314	10%	530 153
Government - capital		303 484	447 973	460 223	172	464 506	383 519	80 987	21%	460 223
Interest		128 456	107 657	114 133	10 869	89 353	95 110	(5 757)	-6%	114 133
Dividends				-			-	-		-
Payments										
Suppliers and employees		(3 554 849)	(3 611 671)	(3 843 266)	(252 861)	(3 676 918)	(3 202 722)	474 196	-15%	(3 843 266)
Finance charges		(75 095)	(65 460)	(58 263)	-	(49 501)	(48 552)	948	-2%	(58 263)
Transfers and Grants		(238)	(7 990)	(8 603)	(38)	(4 042)	(7 169)	(3 127)	44%	(8 603)
NET CASH FROM/(USED) OPERATING ACTIVITIES		567 242	773 696	866 263	15 463	324 298	721 886	397 588	55%	866 263
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-					-	-		-
Decrease (Increase) in non-current debtors		-					-	-		-
Decrease (increase) other non-current receivables							-	-		-
Decrease (increase) in non-current investments		(24 771)					-	-		-
Payments										
Capital assets		(451 998)	(617 305)	(867 636)	(20 429)	(329 525)	(723 030)	(393 504)	54%	(867 636)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(476 769)	(617 305)	(867 636)	(20 429)	(329 525)	(723 030)	(393 504)	54%	(867 636)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans							-	-		-
Borrowing long term/refinancing		5 348	50 000	50 000		50 000	41 667	8 333	20%	50 000
Increase (decrease) in consumer deposits					272	5 020	-	5 020	#DIV/0!	-
Payments										
Repayment of borrowing		40 870	(67 762)	(73 307)	(24)	(54 433)	(61 090)	(6 656)	11%	(73 307)
NET CASH FROM/(USED) FINANCING ACTIVITIES		46 218	(17 762)	(23 307)	248	586	(19 423)	(20 009)	103%	(23 307)
NET INCREASE/ (DECREASE) IN CASH HELD		136 691	138 629	(24 680)	(4 719)	(4 641)	(20 567)			(24 680)
Cash/cash equivalents at beginning:		832 933	912 709	1 051 589		976 717	1 051 589			976 717
Cash/cash equivalents at month/year end:		969 624	1 051 338	1 026 910		972 075	1 031 023			952 037

Consolidated Budget Tables (With Municipal Entity: Safe City)

KZN225 Msunduzi - Table C1 Consolidated Monthly Budget Statement Summary - M10 April

Description	2015/16	Budget Year 2016/17							
	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	762 288	842 558	893 111	71 088	707 481	744 259	(36 778)	-5%	893 111
Service charges	2 468 237	2 878 830	3 116 589	213 948	2 138 348	2 597 158	(458 810)	-18%	3 116 589
Investment revenue	68 435	49 330	52 307	7 557	62 875	43 589	19 286	44%	52 307
Transfers recognised - operational	466 156	489 491	530 153	5 000	455 918	441 794	14 124	3%	530 153
Other own revenue	229 532	212 797	221 307	15 301	144 606	184 422	(39 816)	-22%	221 307
Total Revenue (excluding capital transfers and contributions)	3 994 648	4 473 006	4 813 468	312 894	3 509 228	4 011 223	(501 995)	-13%	4 813 468
Employee costs	942 483	1 040 938	1 106 645	81 168	867 602	922 204	(54 602)	-6%	1 106 645
Remuneration of Councillors	41 763	43 033	45 615	4 509	36 590	38 013	(1 422)	-4%	45 615
Depreciation & asset impairment	556 772	507 298	570 147	38 189	382 406	475 123	(92 716)	-20%	570 147
Finance charges	75 095	65 474	58 275	(0)	49 518	48 562	956	2%	58 275
Materials and bulk purchases	1 950 786	2 118 107	2 312 234	147 578	1 437 382	1 926 862	(489 480)	-25%	2 312 234
Transfers and grants	238	140 526	153 542	38	5 753	127 952	(122 199)	-96%	153 542
Other expenditure	678 690	538 193	522 208	53 473	561 541	435 174	126 367	29%	522 208
Total Expenditure	4 245 827	4 453 569	4 768 666	324 954	3 340 792	3 973 889	(633 096)	-16%	4 768 666
Surplus/(Deficit)	(251 179)	19 436	44 801	(12 060)	168 436	37 334	131 101	351%	44 801
Transfers recognised - capital	303 484	447 973	460 223	3 639	136 513	383 519	(247 006)	-64%	460 223
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52 305	467 410	505 024	(8 420)	304 949	420 854	(115 904)	-28%	505 024
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52 305	467 410	505 024	(8 420)	304 949	420 854	(115 904)	-28%	505 024
Capital expenditure & funds sources									
Capital expenditure	476 286	726 241	871 726	20 429	344 480	726 439	(381 958)	-53%	726 241
Capital transfers recognised	303 484	447 973	459 374	8 647	226 871	382 812	(155 941)	-41%	447 973
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	62 181	158 268	158 268	2 726	15 467	131 890	(116 423)	-88%	158 268
Internally generated funds	110 621	120 000	254 084	9 056	102 142	211 737	(109 594)	-52%	120 000
Total sources of capital funds	476 286	726 241	871 726	20 429	344 480	726 439	(381 958)	-53%	726 241
Financial position									
Total current assets	2 302 946	3 135 284	3 202 376	-	-	-	-	-	3 136 412
Total non current assets	7 920 047	7 640 388	8 103 926	-	-	-	-	-	7 646 173
Total current liabilities	1 033 047	1 319 101	1 120 864	-	-	-	-	-	1 319 351
Total non current liabilities	1 261 220	1 255 547	1 222 899	-	-	-	-	-	1 255 547
Community wealth/Equity	7 928 726	8 201 024	8 962 539	-	-	-	-	-	8 207 687
Cash flows									
Net cash from (used) operating	567 142	773 947	858 350	14 935	324 298	715 292	390 994	55%	858 350
Net cash from (used) investing	(483 379)	(617 305)	(867 636)	(20 429)	(329 525)	(723 030)	(393 504)	54%	(867 636)
Net cash from (used) financing	46 218	(17 762)	(23 307)	248	586	(19 423)	(20 009)	103%	(23 307)
Cash/cash equivalents at the month/year end	971 061	1 051 589	(32 593)	-	972 075	885 548	(86 527)	-10%	944 124
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	293 444	133 247	56 241	48 132	42 935	38 865	45 952	#####	1 861 865
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

KZN225 Msunduzi - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M10 April

Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		1 546 404	1 542 450	1 439 698	79 793	1 040 701	1 199 749	(159 048)	-13%	1 542 450
Executive and council		3 116	-	1 700	-	-	1 417	(1 417)	-100%	-
Budget and treasury office		1 539 007	1 528 270	1 424 981	79 793	1 040 695	1 187 484	(146 789)	-12%	1 528 270
Corporate services		4 280	14 180	13 017	0	6	10 848	(10 842)	-100%	14 180
<i>Community and public safety</i>		153 173	93 565	72 220	2 952	37 468	60 183	(22 716)	-38%	93 565
Community and social services		51 647	52 155	30 150	1 517	25 973	25 125	847	3%	52 155
Sport and recreation		24 067	885	933	63	723	777	(55)	-7%	885
Public safety		57 463	23 347	24 656	813	5 232	20 547	(15 315)	-75%	23 347
Housing		19 982	17 144	16 445	559	5 540	13 704	(8 164)	-60%	17 144
Health		13	34	36	-	-	30	(30)	-100%	34
<i>Economic and environmental services</i>		186 360	435 042	445 083	13 484	107 226	370 902	(263 676)	-71%	435 042
Planning and development		44 444	53 331	43 268	1 552	8 026	36 057	(28 030)	-78%	53 331
Road transport		141 916	381 711	401 814	6 012	93 266	334 845	(241 579)	-72%	381 711
Environmental protection		-	-	-	5 920	5 934	-	5 934	#DIV/0!	-
<i>Trading services</i>		2 884 393	3 426 115	3 284 083	215 620	2 433 783	2 736 736	(302 952)	-11%	3 426 115
Electricity		1 853 876	2 074 912	2 119 662	155 582	1 601 311	1 766 385	(165 075)	-9%	2 074 912
Water		722 297	1 052 569	880 934	46 727	680 359	734 111	(53 752)	-7%	1 052 569
Waste water management		200 710	176 288	175 433	12 012	132 724	146 195	(13 470)	-9%	176 288
Waste management		107 510	122 345	108 054	1 299	19 389	90 045	(70 655)	-78%	122 345
<i>Other</i>	4	30 794	31 371	32 542	4 681	26 501	27 118	(617)	-2%	31 371
Total Revenue - Standard	2	4 801 124	5 528 543	5 273 626	316 530	3 645 679	4 394 688	(749 009)	-17%	5 528 543
Expenditure - Standard										
<i>Governance and administration</i>		839 933	995 248	498 364	63 948	546 852	415 304	131 548	32%	995 248
Executive and council		6 661	113 165	139 330	11 489	132 108	116 108	16 000	14%	113 165
Budget and treasury office		827 451	645 336	102 357	30 550	278 310	85 298	193 012	226%	645 336
Corporate services		5 821	236 747	256 677	21 909	136 433	213 898	(77 464)	-36%	236 747
<i>Community and public safety</i>		692 791	552 342	643 365	41 524	504 091	536 138	(32 046)	-6%	552 342
Community and social services		124 603	141 004	159 342	11 588	117 575	132 785	(15 210)	-11%	141 004
Sport and recreation		168 142	118 290	140 074	12 176	111 179	116 728	(5 549)	-5%	118 290
Public safety		287 549	236 010	272 714	14 918	246 118	227 262	18 857	8%	236 010
Housing		68 928	32 584	44 953	2 492	25 670	37 461	(11 791)	-31%	32 584
Health		43 569	24 453	26 282	350	3 548	21 902	(18 353)	-84%	24 453
<i>Economic and environmental services</i>		486 939	567 103	583 385	29 769	303 478	486 154	(182 676)	-38%	567 103
Planning and development		109 220	110 222	137 842	5 801	57 707	114 868	(57 161)	-50%	110 222
Road transport		377 719	456 881	445 543	20 217	234 979	371 286	(136 307)	-37%	456 881
Environmental protection		-	-	-	3 751	10 792	-	10 792	#DIV/0!	-
<i>Trading services</i>		2 673 784	2 904 545	2 995 001	185 324	1 942 156	2 495 834	(553 679)	-22%	2 904 545
Electricity		1 687 426	1 695 915	1 738 568	123 868	1 277 277	1 448 807	(171 530)	-12%	1 695 915
Water		623 176	912 149	903 438	43 525	552 364	752 865	(200 501)	-27%	912 149
Waste water management		204 428	192 253	226 066	14 740	70 622	188 389	(117 767)	-63%	192 253
Waste management		158 754	104 227	126 929	3 190	41 893	105 774	(63 882)	-60%	104 227
<i>Other</i>		55 373	41 895	48 485	4 385	44 153	40 404	3 748	9%	41 895
Total Expenditure - Standard	3	4 748 819	5 061 133	4 768 601	324 950	3 340 729	3 973 834	(633 105)	-16%	5 061 133
Surplus/ (Deficit) for the year		52 305	467 410	505 024	(8 420)	304 949	420 854	(115 904)	-28%	467 410

KZN225 Msunduzi - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10

Vote Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue by Vote										
Vote 1 - City Manager	1	3 177	-	1 700	-	-	1 417	(1 417)	-100.0%	1 700
Vote 2 - City Finance		1 539 007	1 528 270	1 585 581	79 793	1 040 695	1 321 317	(280 622)	-21.2%	1 585 581
Vote 3 - Community Services & Social Equity		212 748	176 823	163 405	2 396	31 983	136 171	(104 187)	-76.5%	163 405
Vote 4 - Corporate Services		4 219	14 182	13 019	0	6	10 849	(10 844)	-99.9%	13 019
Vote 5 - Infrastructure Services		2 932 391	3 712 792	3 404 849	221 629	2 458 521	2 837 374	(378 853)	-13.4%	3 404 849
Vote 6 - Sustainable Development and City Enterprises		109 581	96 476	105 072	12 712	114 474	87 560	26 914	30.7%	105 072
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	4 801 124	5 528 543	5 273 626	316 530	3 645 679	4 394 688	(749 009)	-17.0%	5 273 626
Expenditure by Vote										
Vote 1 - City Manager	1	10 260	142 460	172 379	5 432	47 389	143 649	(96 261)	-67.0%	172 379
Vote 2 - City Finance		902 315	723 311	701 904	30 550	278 310	584 920	(306 610)	-52.4%	701 904
Vote 3 - Community Services & Social Equity		741 958	605 502	575 686	44 495	556 594	479 738	76 856	16.0%	575 686
Vote 4 - Corporate Services		8 747	216 740	264 003	21 909	136 433	220 002	(83 569)	-38.0%	264 003
Vote 5 - Infrastructure Services		2 847 550	3 220 418	2 860 289	205 541	2 147 309	2 383 574	(236 265)	-9.9%	2 860 289
Vote 6 - Sustainable Development and City Enterprises		237 989	152 701	194 340	17 024	174 694	161 950	12 744	7.9%	194 340
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	4 748 819	5 061 133	4 768 601	324 950	3 340 729	3 973 834	(633 105)	-15.9%	4 768 601
Surplus/ (Deficit) for the year	2	52 305	467 410	505 024	(8 420)	304 949	420 854	(115 904)	-27.5%	505 024

KZN225 Msunduzi - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		742 052	798 728	846 651	68 747	680 656	705 543	(24 887)	-4%	846 651
Property rates - penalties & collection charges		20 236	43 830	46 460	2 341	26 825	38 716	(11 891)	-31%	46 460
Service charges - electricity revenue		1 784 586	2 008 246	2 161 676	153 324	1 559 668	1 801 396	(241 729)	-13%	2 161 676
Service charges - water revenue		473 021	623 188	692 674	42 601	395 390	577 228	(181 838)	-32%	692 674
Service charges - sanitation revenue		126 391	147 839	156 710	11 208	109 428	130 591	(21 163)	-16%	156 710
Service charges - refuse revenue		84 240	99 557	105 531	6 815	73 862	87 942	(14 080)	-16%	105 531
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		20 222	43 809	43 232	2 047	17 978	36 026	(18 048)	-50%	43 232
Interest earned - external investments		68 435	49 330	52 307	7 557	62 875	43 589	19 286	44%	52 307
Interest earned - outstanding debtors		60 214	66 349	70 330	6 118	55 437	58 608	(3 171)	-5%	70 330
Dividends received		-	-	-	-	-	-	-	-	-
Fines		52 658	18 538	19 528	164	854	16 273	(15 419)	-95%	19 528
Licences and permits		90	92	97	13	65	81	(16)	-19%	97
Agency services		532	670	704	49	405	586	(182)	-31%	704
Transfers recognised - operational		466 156	489 491	530 153	5 000	455 918	441 794	14 124	3%	530 153
Other revenue		87 810	83 339	87 417	6 910	50 665	72 847	(22 182)	-30%	87 417
Gains on disposal of PPE		8 007	-	-	-	19 201	-	19 201	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		3 994 648	4 473 006	4 813 468	312 894	3 509 228	4 011 223	(501 995)	-13%	4 813 468
Expenditure By Type										
Employee related costs		942 483	1 040 938	1 106 645	81 168	867 602	922 204	(54 602)	-6%	1 106 645
Remuneration of councillors		41 763	43 033	45 615	4 509	36 590	38 013	(1 422)	-4%	45 615
Debt impairment		92 508	120 815	127 356	-	-	106 130	(106 130)	-100%	127 356
Depreciation & asset impairment		556 772	507 298	570 147	38 189	382 406	475 123	(92 716)	-20%	570 147
Finance charges		75 095	65 474	58 275	(0)	49 518	48 562	956	2%	58 275
Bulk purchases		1 799 214	1 936 708	2 106 296	142 572	1 405 738	1 755 247	(349 509)	-20%	2 106 296
Other materials		151 572	181 399	205 938	5 006	31 644	171 615	(139 971)	-82%	205 938
Contracted services		65 468	35 408	45 852	31 827	357 247	38 210	319 037	835%	45 852
Transfers and grants		238	140 526	153 542	38	5 753	127 952	(122 199)	-96%	153 542
Other expenditure		520 715	381 970	349 000	21 646	185 101	290 833	(105 732)	-36%	349 000
Loss on disposal of PPE		-	-	-	-	19 193	-	19 193	#DIV/0!	-
Total Expenditure		4 245 827	4 453 569	4 768 666	324 954	3 340 792	3 973 889	(633 096)	-16%	4 768 666
Surplus/(Deficit)										
Transfers recognised - capital		303 484	447 973	460 223	3 639	136 513	383 519	(247 006)	(0)	460 223
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		52 305	467 410	505 024	(8 420)	304 949	420 854			505 024
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 305	467 410	505 024	(8 420)	304 949	420 854			505 024
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 305	467 410	505 024	(8 420)	304 949	420 854			505 024
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 305	467 410	505 024	(8 420)	304 949	420 854			505 024

KZN225 Msunduzi - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M10 April

Vote Description	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - City Manager		6 411	5 250	5 250	-	112	4 375	(4 263)	-97%	5 250
Vote 2 - City Finance		4 936	24 928	26 288	1 702	22 084	21 906	178	1%	24 928
Vote 3 - Community Services & Social Equity		34 870	51 700	51 700	618	19 003	43 083	(24 080)	-56%	51 700
Vote 4 - Corporate Services		-	5 985	25 985	-	21 503	21 654	(152)	-1%	5 985
Vote 5 - Infrastructure Services		326 001	546 074	634 820	8 474	218 810	529 017	(310 207)	-59%	546 074
Vote 6 - Sustainable Development and City Enterprises		26 852	63 544	63 544	16	20 586	52 953	(32 367)	-61%	63 544
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	399 069	697 480	807 586	10 810	302 097	672 989	(370 891)	-55%	697 480
Single Year expenditure appropriation	2									
Vote 1 - City Manager		763	500	2 000	-	19	1 667	(1 647)	-99%	500
Vote 2 - City Finance		31 896	782	782	66	482	652	(170)	-26%	782
Vote 3 - Community Services & Social Equity		16 180	19 565	46 065	7 432	23 522	38 388	(14 865)	-39%	19 565
Vote 4 - Corporate Services		6 460	527	511	13	2 327	425	1 901	447%	527
Vote 5 - Infrastructure Services		17 510	3 590	10 985	574	13 052	9 154	3 897	43%	3 590
Vote 6 - Sustainable Development and City Enterprises		4 409	3 798	3 798	1 534	2 982	3 165	(183)	-6%	3 798
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	77 217	28 761	64 140	9 619	42 383	53 450	(11 067)	-21%	28 761
Total Capital Expenditure		476 286	726 241	871 726	20 429	344 480	726 439	(381 958)	-53%	726 241
Capital Expenditure - Standard Classification										
Governance and administration		50 466	37 971	61 213	1 813	48 566	51 011	(2 444)	-5%	37 971
Executive and council		7 174	5 750	7 237		131	6 031	(5 900)	-98%	5 750
Budget and treasury office		36 832	25 710	27 200	1 768	22 566	22 666	(101)	0%	25 710
Corporate services		6 460	6 512	26 777	46	25 870	22 314	3 556	16%	6 512
Community and public safety		52 921	103 238	136 872	8 018	46 553	114 060	(67 507)	-59%	103 238
Community and social services		4 763	32 740	63 364	8 018	25 021	52 803	(27 782)	-53%	32 740
Sport and recreation		39 271	31 425	34 434		17 246	28 695	(11 450)	-40%	31 425
Public safety		3 022	3 640	3 640		7	3 033	(3 026)	-100%	3 640
Housing		5 864	35 434	35 434		4 278	29 528	(25 250)	-86%	35 434
Health		-	-	-		-	-	-	-	-
Economic and environmental services		151 576	293 680	316 419	4 582	144 306	263 682	(119 376)	-45%	293 680
Planning and development		23 039	31 908	46 540	1 550	17 781	38 783	(21 003)	-54%	31 908
Road transport		126 943	260 312	268 418	3 032	126 039	223 682	(97 643)	-44%	260 312
Environmental protection		1 594	1 460	1 460		487	1 217	(730)	-60%	1 460
Trading services		218 966	291 352	357 223	6 016	104 923	297 686	(192 763)	-65%	291 352
Electricity		112 513	190 721	256 710	4 360	51 823	213 925	(162 102)	-76%	190 721
Water		65 591	58 728	70 304	1 656	6 224	58 587	(52 363)	-89%	58 728
Waste water management		37 404	31 403	19 159		34 523	15 966	18 557	116%	31 403
Waste management		3 457	10 500	11 050		12 353	9 208	3 145	34%	10 500
Other		2 357	-	-	-	132	-	132	#DIV/0!	-
Total Capital Expenditure - Standard Classification	3	476 286	726 241	871 726	20 429	344 480	726 439	(381 958)	-53%	726 241
Funded by:										
National Government		270 402	428 074	424 639	8 629	219 213	353 866	(134 653)	-38%	428 074
Provincial Government		28 696	19 899	34 735	18	7 659	28 946	(21 287)	-74%	19 899
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		4 386	-	-	-	-	-	-	-	-
Transfers recognised - capital		303 484	447 973	459 374	8 647	226 871	382 812	(155 941)	-41%	447 973
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	5	62 181	158 268	158 268	2 726	15 467	131 890	(116 423)	-88%	158 268
Internally generated funds	6	110 621	120 000	254 084	9 056	102 142	211 737	(109 594)	-52%	120 000
Total Capital Funding		476 286	726 241	871 726	20 429	344 480	726 439	(381 958)	-53%	726 241

KZN225 Msunduzi - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		83 861	100 068	100 238		100 218
Call investment deposits		895 518	951 589	927 860		952 539
Consumer debtors		888 164	965 246	1 055 896		965 246
Other debtors		370 252	376 444	376 447		376 472
Current portion of long-term receivables			43	43		43
Inventory		65 151	741 893	741 893		741 893
Total current assets		2 302 946	3 135 284	3 202 376	-	3 136 412
Non current assets						
Long-term receivables			9 455	9 455		9 455
Investments						-
Investment property		656 409	356 914	356 914		356 914
Investments in Associate						-
Property, plant and equipment		6 925 578	7 021 207	7 484 746		7 026 992
Agricultural		54 276	46 520	46 520		46 520
Biological assets						-
Intangible assets		39 519	27 283	27 283		27 283
Other non-current assets		244 266	179 008	179 008		179 008
Total non current assets		7 920 047	7 640 388	8 103 926	-	7 646 173
TOTAL ASSETS		10 222 993	10 775 671	11 306 302	-	10 782 584
LIABILITIES						
Current liabilities						
Bank overdraft						-
Borrowing		69 315	67 762	73 307		67 762
Consumer deposits		92 378	92 798	92 798		92 798
Trade and other payables		843 521	1 152 457	948 674		1 152 707
Provisions		27 832	6 084	6 084		6 084
Total current liabilities		1 033 047	1 319 101	1 120 864	-	1 319 351
Non current liabilities						
Borrowing		568 480	511 999	438 691		511 999
Provisions		692 740	743 548	784 208		743 548
Total non current liabilities		1 261 220	1 255 547	1 222 899	-	1 255 547
TOTAL LIABILITIES		2 294 267	2 574 648	2 343 763	-	2 574 898
NET ASSETS	2	7 928 726	8 201 024	8 962 539	-	8 207 687
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		7 352 502	8 028 109	8 789 625		8 034 772
Reserves		576 224	172 914	172 914		172 914
TOTAL COMMUNITY WEALTH/EQUITY	2	7 928 726	8 201 024	8 962 539	-	8 207 687

KZN225 Msunduzi - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		762 288	741 451	785 938	49 727	588 209	654 948	(66 739)	-10%	785 938
Service charges		2 468 237	2 533 370	2 742 599	184 838	2 123 026	2 285 499	(162 473)	-7%	2 742 599
Other revenue		68 703	138 875	143 350	1 450	304 556	119 458	185 097	155%	143 350
Government - operating		466 156	489 491	530 153	21 307	485 108	441 794	43 314	10%	530 153
Government - capital		303 484	447 973	460 223	172	464 506	383 519	80 987	21%	460 223
Interest		128 456	107 717	114 198	10 873	89 416	95 165	(5 748)	-6%	114 198
Dividends			-	-			-			-
Payments										
Suppliers and employees		(3 554 849)	(3 619 264)	(3 851 232)	(253 392)	(3 676 971)	(3 209 360)	467 611	-15%	(3 851 232)
Finance charges		(75 095)	(65 474)	(58 275)	(1)	(49 511)	(48 562)	948	-2%	(58 275)
Transfers and Grants		(238)	(191)	(8 603)	(38)	(4 042)	(7 169)	(3 127)	44%	(8 603)
NET CASH FROM/(USED) OPERATING ACTIVITIES		567 142	773 947	858 350	14 935	324 298	715 292	390 994	55%	858 350
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-						-		-
Decrease (increase) in non-current debtors								-		-
Decrease (increase) other non-current receivables								-		-
Decrease (increase) in non-current investments		(31 380)						-		-
Payments										
Capital assets		(451 998)	(617 305)	(867 636)	(20 429)	(329 525)	(723 030)	(393 504)	54%	(867 636)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(483 379)	(617 305)	(867 636)	(20 429)	(329 525)	(723 030)	(393 504)	54%	(867 636)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans							-	-		-
Borrowing long term/refinancing		5 348	50 000	50 000		50 000	41 667	8 333	20%	50 000
Increase (decrease) in consumer deposits					272	5 020	-	5 020	#DIV/0!	-
Payments										
Repayment of borrowing		40 870	(67 762)	(73 307)	(24)	(54 433)	(61 090)	(6 656)	11%	(73 307)
NET CASH FROM/(USED) FINANCING ACTIVITIES		46 218	(17 762)	(23 307)	248	586	(19 423)	(20 009)	103%	(23 307)
NET INCREASE/ (DECREASE) IN CASH HELD		129 981	138 880	(32 593)	(5 247)	(4 641)	(27 161)			(32 593)
Cash/cash equivalents at beginning:		841 079	912 709			976 717	912 709			976 717
Cash/cash equivalents at month/year end:		971 061	1 051 589	(32 593)		972 075	885 548			944 124

1 PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

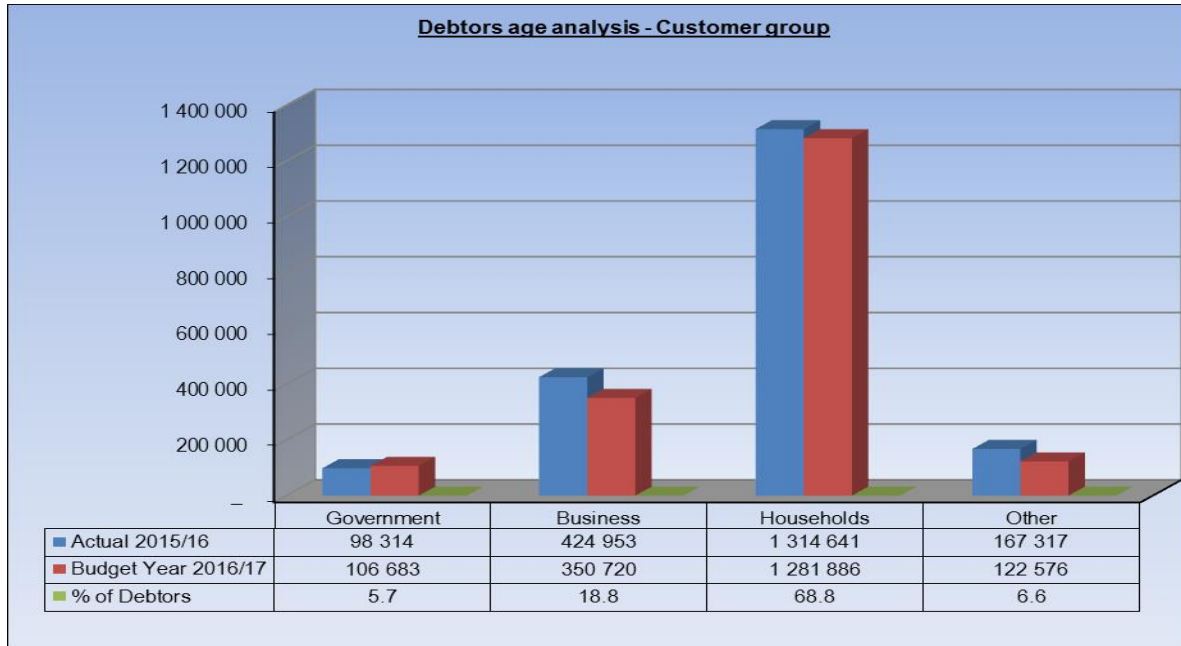
The table presented below summarises the Debtors Age Analysis as at 30 April 2017.

Table 2.1.1: Debtors Age Analysis by Income Source

KZN225 Msunduzi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2016/17									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	49 402	27 911	19 338	19 533	16 516	15 978	16 037	415 422	580 137	483 486		173 009
Trade and Other Receivables from Exchange Transactions - Electricity	1300	164 350	61 432	23 441	5 422	4 802	4 332	3 415	52 345	319 538	70 316		21 499
Receivables from Non-exchange Transactions - Property Rates	1400	56 947	23 622	4 264	9 613	8 979	12 110	14 509	236 228	366 271	281 438		140 182
Receivables from Exchange Transactions - Waste Water Management	1500	11 207	5 475	3 541	3 114	3 102	2 938	2 982	81 308	113 667	93 444		40 418
Receivables from Exchange Transactions - Waste Management	1600	7 058	3 006	1 803	1 671	1 598	1 553	1 510	41 416	59 615	47 748		20 250
Receivables from Exchange Transactions - Property Rental Debtors	1700	614	537	513	511	522	508	498	21 027	24 729	23 065		13 731
Interest on Arrear Debtor Accounts	1810	10 035	9 584	9 335	8 987	8 686	8 132	8 215	248 302	311 276	282 322		128 302
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-
Other	1900	(6 168)	1 681	(5 994)	(719)	(1 270)	(6 686)	(1 213)	107 003	86 633	97 114		75 591
Total By Income Source	2000	293 444	133 247	56 241	48 132	42 935	38 865	45 952	1 203 050	1 861 865	1 378 934	-	612 982
2015/16 - totals only		305 263	143 556	69 982	49 054	50 393	48 481	41 040	1 297 459	2 005 226	1 486 426		725 491
Debtors Age Analysis By Customer Group													
Organs of State	2200	23 720	14 985	4 522	2 886	2 619	420	2 247	55 284	106 683	63 457		32 225
Commercial	2300	146 946	57 335	11 442	6 412	6 651	6 389	5 816	109 728	350 720	134 996		60 002
Households	2400	117 360	55 273	37 291	35 879	31 049	29 478	34 584	940 972	1 281 886	1 071 961		463 411
Other	2500	5 418	5 653	2 985	2 955	2 616	2 578	3 304	97 066	122 576	108 520		57 343
Total By Customer Group	2600	293 444	133 247	56 241	48 132	42 935	38 865	45 952	1 203 050	1 861 865	1 378 934	-	612 982

Chart 1: Debtors Age Analysis By Customer Group

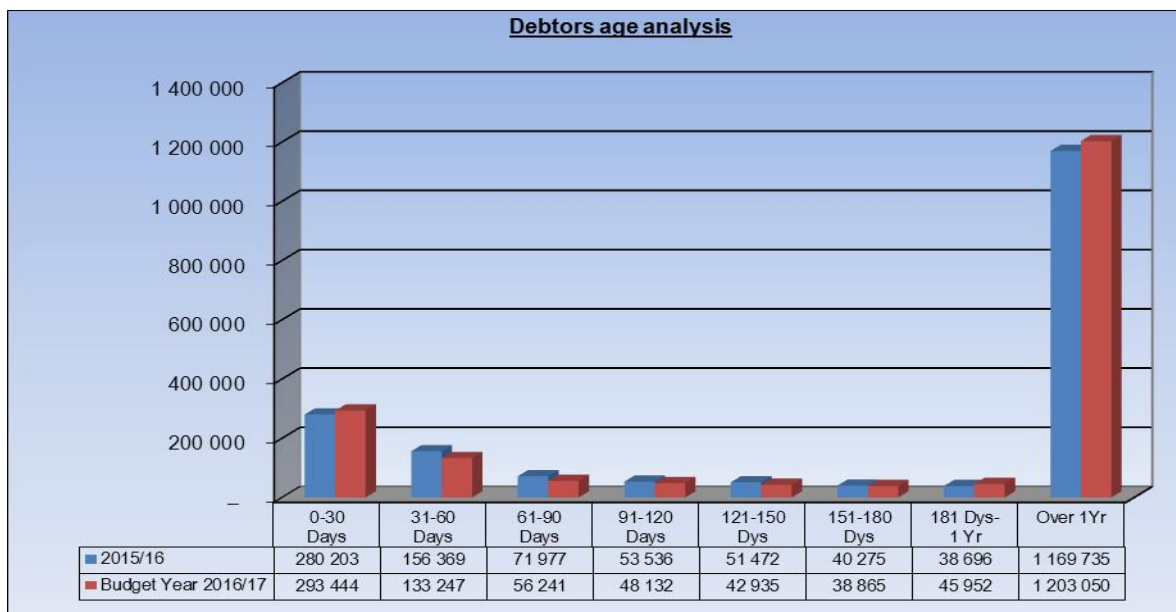


The information presented in the chart above reflects an increase in the outstanding debtor's balances as at 31 March 2017 of R 1.0 million when compared to the prior month balance bringing the total outstanding debtors balance to R 1, 862 billion.

Total debt owed to the municipality ranked from highest to lowest for current budget year reflects that households owe 69% of the total municipal debt as detailed below:

- ✓ Households 69%
- ✓ Commercial 19%
- ✓ Other 7%
- ✓ Organs of State 5%

Chart 2: Year on Year Debtors Age Analysis



2.2 Creditors Analysis

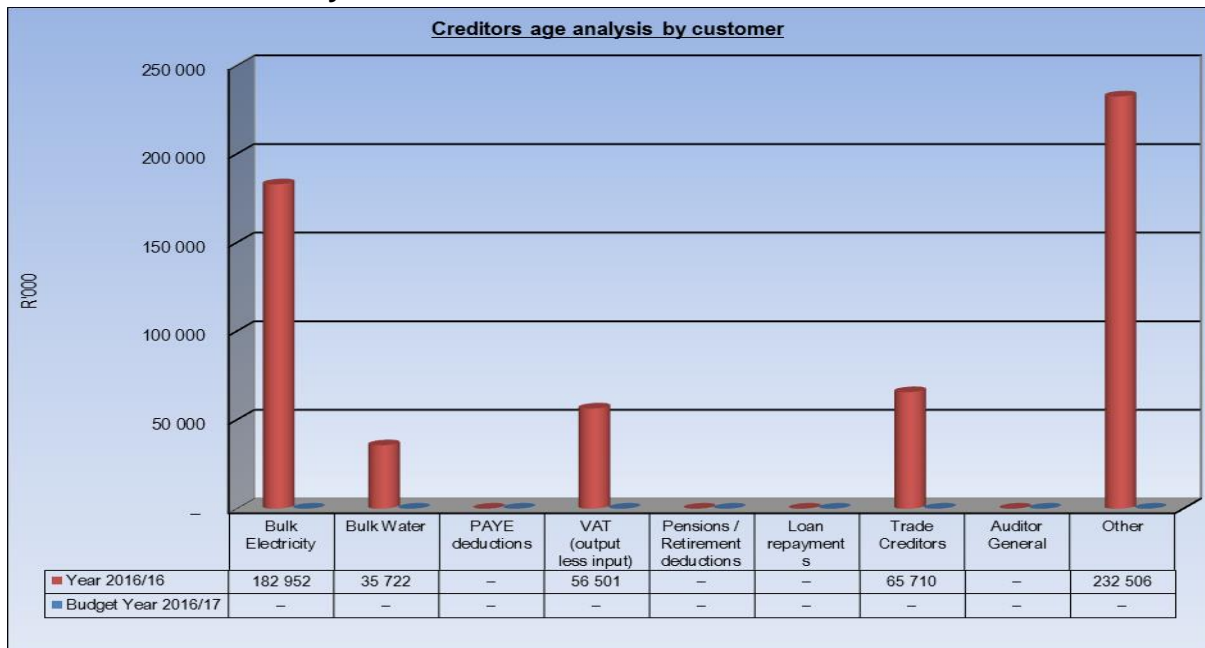
Table SC 4 below presents the aged creditors as at 30 April 2017

KZN225 Msunduzi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2016/17									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	182 952
Bulk Water	0200									-	35 722
PAYE deductions	0300									-	-
VAT (output less input)	0400									-	56 501
Pensions / Retirement deductions	0500									-	-
Loan repayments	0600									-	-
Trade Creditors	0700									-	65 710
Auditor General	0800									-	-
Other	0900									-	232 506
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	573 392

The chart below presents a comparison of the age creditors between the current and prior year and for April month.

Chart 3: Creditors Analysis



2.3 Investment Portfolio Analysis

The following information presents the short term investments balances broken down per investment type as at 30 April 2017.

KZN225 Msunduzi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Fixed - ABSA - Call		Call	Call	on call					28 688
Fixed - ABSA - 12 months (WCA)		12 months							8 550
Fixed - ABSA - Various		Various							150 000
Standard bank		3 months							210 000
FNB Various									574 837
Municipality sub-total					-		-	-	972 075

The total consolidated investment balances as at 30 April 2017 was R 972.0 million.

2.4 Allocation and Grant receipts and Expenditure

Grant Receipts: The total operational and capital grant receipts for the year is R 936.9 million which is inclusive of the equitable share of R 432.3 million and Capital allocation of R 470.2 million.

Description	Ref	2014/15	Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		475 432	455 827	-	1 625	303 885	(302 260)	-99.5%	455 827
Local Government Equitable Share		373 541	432 307			288 205	(288 205)	-100.0%	432 307
Finance Management		1 600	1 625		1 625	1 083	542	50.0%	1 625
Municipal Systems Improvement		808	-			-	-		-
EPWP Incentive		2 784	6 809			4 539	(4 539)	-100.0%	6 809
Energy Efficiency and Demand Management		-	8 000			5 333	(5 333)	-100.0%	8 000
Water Services Operating Subsidy	3	1 758				-	-		-
Public Transport Infrastructure		88 849				-	-		-
Operating costs-MIG		6 092	7 086			4 724	(4 724)	-100.0%	7 086
Neighbourhood Development Partnership Technical ass			-			-	-		-
Provincial Government:		43 759	10 786	-	27 909	7 191	20 718	288.1%	10 786
Health subsidy									-
Provincial Government	3								-
Expanded Public Works Grant									-
Sport and Recreation	60								-
Health									-
Human Settlements		16 413			8 013		8 013	#DIV/0!	-
Public Works		-							-
Arts and Culture- Community Library Services		10 347	581			387	(387)	-100.0%	581
Arts and Culture- Provincialisation		16 201	9 805	-	19 896	6 537	13 359	204.4%	9 805
Arts and Culture-Museum Subsidies		478	400	-		267	(267)	-100.0%	400
COGTA		257							-
Other transfers and grants [insert description]									-
District Municipality:		-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-		-
[insert description]									-
Total Operating Transfers and Grants	5	519 191	466 613	-	29 534	311 075	(281 541)	-90.5%	466 613
Capital Transfers and Grants									
National Government:		289 651	450 393	-	465 479	300 262	165 217	55.0%	450 393
Municipal Infrastructure Grant (MIG)		157 065	183 531		190 617	122 354	68 263	55.8%	183 531
Public Transport and Systems		20 634	200 031		200 031	133 354	66 677	50.0%	200 031
Neighbourhood Development Partnership		20 195	22 110		22 110	14 740	7 370	50.0%	22 110
Dept of Mineral/Electricity		9 188			16 000		16 000	#DIV/0!	-
Intergrated National Electrification Programme		82 151	8 000			5 333	(5 333)	-100.0%	8 000
Municipal Systems Improvement		417							-
Municipal Water Infrastructure Grant			36 721		36 721	24 481	12 240	0.0%	36 721
								0.0%	
Provincial Government:		66 807	19 899	-	22 294	13 266	9 028	0.0%	19 899
Airport Development Project		-			1 070		1 070	0.0%	-
Sport and Recreation	80							0.0%	-
Corridor Development					14 415		14 415	#DIV/0!	-
KZNPA		5 182	9 510	-		6 340	(6 340)	-100.0%	9 510
Arts and Culture-Museum Subsidies		8 865						0.0%	-
COGTA		18 016	10 389	-		6 926	(6 926)	-100.0%	10 389
Human Settlement		25 032							-
Municipal Water Infrastructure		9 631	-		6 809		6 809	0.0%	-
District Municipality:		-	-	-	-	-	-		-
Other grant providers:		413	-	-	-	-	-		-
Developer Contribution		413	-	-	-	-	-		-
Total Capital Transfers and Grants	5	356 872	470 292	-	487 773	313 528	174 245	55.6%	470 292
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	876 063	936 905	-	517 307	624 603	(107 296)	-17.2%	936 905

Capital and Operating grants: While the budgeted full year grant expenditure budget is R 936.9 million, the actual YTD Capital grant expenditure incurred amounted to R 251.0 million resulting in underperformance of the YTD capital grants budget of R 62.4 million.

KZN225 Msunduzi - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure

M10 April 2017

Description	Ref	Budget Year 2016/17							
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:		475 432	455 827	-	4 320	303 885	(299 565)	-98.6%	455 827
Local Government Equitable Share		373 541	432 307			288 205	(288 205)	-100.0%	432 307
Finance Management		1 600	1 625		1 375	1 083	291	26.9%	1 625
Municipal Systems Improvement		808	-			-	-		-
EPWP Incentive		2 784	6 809		2 946	4 539	(1 594)	-35.1%	6 809
Energy Efficiency and Demand Management		-	8 000			5 333	(5 333)	-100.0%	8 000
Water Services Operating Subsidy		1 758	-			-	-		-
Public Transport Infrastructure		88 849	-			-	-		-
Operating costs-MIG		6 092	7 086			4 724	(4 724)	-100.0%	7 086
Neighbourhood Development Partnership Technical ass		-	-			-	-		-
Other transfers and grants [insert description]		-	-			-	-		-
Provincial Government:		43 759	10 786	-	543	7 191	(6 647)	-92.4%	10 786
Health subsidy						-	-		-
Provincial Government:		3				-	-		-
Expanded Public Works Grant						-	-		-
Sport and Recreation		60				-	-		-
Health						-	-		-
Human Settlements		16 413			543	-	543	#DIV/0!	-
Public Works		-				-	-		-
Arts and Culture- Community Library Services		10 347	581			387	(387)	-100.0%	581
DWAF		16 201	9 805	-		6 537	(6 537)	-100.0%	9 805
Cogta		478	400	-		267	(267)	-100.0%	400
Sport And Recreation		257	-			-	-		-
District Municipality:		-	-	-	-	-	-	-	-
[insert description]									
Total operating expenditure of Transfers and Grants:		519 191	466 613	-	4 864	311 075	(306 212)	-98.4%	466 613
Capital expenditure of Transfers and Grants									
National Government:		289 651	450 393	-	247 307	300 262	(52 955)	-17.6%	450 393
Municipal Infrastructure Grant (MIG)		157 065	183 531		112 491	122 354	(9 863)	-8.1%	183 531
Public Transport and Systems		20 634	200 031		80 271	133 354	(53 083)	-39.8%	200 031
Neighbourhood Development Partnership		20 195	22 110		1 369	14 740	(13 371)	-90.7%	22 110
Dept of Mineral/Electricity		9 188	-		9 669	-	9 669	#DIV/0!	-
Intergrated National Electrification Porgramme		82 151	8 000			5 333	(5 333)	-100.0%	8 000
Municipal Systems Improvement		417	-			-	-		-
Municipal Water Infrastructure Grant		-	36 721		29 943	24 481	5 462		36 721
Library		-	-		13 564	-	13 564	#DIV/0!	-
Provincial Government:		66 807	19 899	-	3 769	13 266	(9 497)	-	19 899
Airport Development Project		-	-		-	-	-		-
Sport and Recreation		80	-		-	-	-		-
Corridor Development		-	-		899	-	899		-
Arts and Culture-Museum Subsidies		8 865	-		170	-	170		-
COGTA		18 016	10 389	-		6 926	(6 926)	-100.0%	10 389
Human Settlement		25 032	-		2 699	-	2 699	#DIV/0!	-
Municipal Water Infrastructure		9 631	-		-	-	-		-
Other grant providers:		413	-	-	-	-	-	-	-
Developer Contribution		413	-		-	-	-		-
		-	-		-	-	-		-
Total capital expenditure of Transfers and Grants		356 872	470 292	-	251 075	313 528	(62 453)	-19.9%	470 292
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		876 063	936 905	-	255 939	624 603	(368 665)	-59.0%	936 905

2.5 Councillor and Board Member and Employee Benefits

KZN225 Msunduzi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1 A B C D										
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		31 389	28 637	28 637	2 507	25 335	23 864	1 470	6%	28 637
Pension and UIF Contributions		253	3 614	3 614	317	3 147	3 012	135	4%	3 614
Medical Aid Contributions		2 287	1 416	1 416	92	858	1 180	(322)	-27%	1 416
Motor Vehicle Allowance		528	7 292	7 292	478	4 915	6 077	(1 162)	-19%	7 292
Cellphone Allowance		133	2 034	2 034	139	1 409	1 695	(286)	-17%	2 034
Housing Allowances		10	41	41	10	82	34	48	140%	41
Other benefits and allowances		58			23	337		337	#DIV/0!	
Sub Total - Councillors		34 657	43 034	43 034	3 566	36 082	35 862	220	1%	43 034
% increase	4		24.2%	24.2%						24.2%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 651	6 102	6 102	630	6 821	5 085	1 736	34%	6 102
Pension and UIF Contributions		798	511	511	75	927	426	501	118%	511
Medical Aid Contributions			60	60	7	81	50	31	63%	60
Overtime										
Performance Bonus		210	382	382		180	318	(138)	-43%	382
Motor Vehicle Allowance		762	818	818	77	851	682	170	25%	818
Cellphone Allowance			100	100	8	88	83	5	6%	100
Housing Allowances		98	142	142	51	644	118	526	444%	142
Other benefits and allowances		38	509	509	4	26	424	(398)	-94%	509
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality		7 558	8 624	8 624	853	9 620	7 187	2 433	34%	8 624
% increase	4		14.1%	14.1%						14.1%
Other Municipal Staff										
Basic Salaries and Wages		504 910	698 784	727 819	54 698	549 021	606 516	(57 495)	-9%	698 784
Pension and UIF Contributions		112 428	134 410	134 410	7 104	91 434	112 008	(20 574)	-18%	134 410
Medical Aid Contributions		40 020	46 584	46 584	4 172	39 262	38 820	442	1%	46 584
Overtime		38 448	51 413	51 413	2 272	28 520	42 844	(14 325)	-33%	51 413
Performance Bonus						586		586	#DIV/0!	
Motor Vehicle Allowance		12 324	14 308	14 308	1 078	11 431	11 923	(492)	-4%	14 308
Cellphone Allowance		2 340	2 843	2 843	216	2 265	2 369	(104)	-4%	2 843
Housing Allowances		3 108	4 323	4 323	365	3 505	3 603	(98)	-3%	4 323
Other benefits and allowances		96 672	49 944	49 944	10 103	119 437	41 620	77 817	187%	49 944
Payments in lieu of leave		2 280				2 168		2 168	#DIV/0!	
Long service awards		12 444	18 100	18 100	777	6 501	15 083	(8 583)	-57%	18 100
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff		824 974	1 020 709	1 049 744	80 785	854 130	874 787	(20 657)	-2%	1 020 709
% increase	4		23.7%	27.2%						23.7%
Total Parent Municipality		867 189	1 072 367	1 101 402	85 205	899 831	917 835	(18 004)	-2%	1 072 367
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Board Members of Entities	2									
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		329	442	442	33	366	368	(2)	-1%	442
Pension and UIF Contributions										
Medical Aid Contributions		12	15	15	2	16	13	4	31%	15
Overtime		18			2	15		15	#DIV/0!	
Performance Bonus		6	6	6	0	3	5	(2)	-40%	6
Motor Vehicle Allowance			19	19			16	(16)	-100%	19
Cellphone Allowance		4	4	4			3	(3)	-100%	4
Housing Allowances						6		6	#DIV/0!	
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities		369	486	486	37	406	405	1	0%	486
% increase	4		31.7%	31.7%						31.7%
Other Staff of Entities										
Basic Salaries and Wages		2 259	2 969	2 969	268	2 613	2 474	139	6%	2 969
Pension and UIF Contributions		154	209	209	22	201	174	27	16%	209
Medical Aid Contributions		389	586	586	29	285	488	(204)	-42%	586
Overtime		416	597	597	5	48	498	(450)	-90%	597
Performance Bonus		22	27	27	1	10	23	(13)	-56%	27
Motor Vehicle Allowance		56	69	69			58	(58)	-100%	69
Cellphone Allowance		11	12	12	77	510	10	500	5004%	12
Housing Allowances						28		28	#DIV/0!	
Other benefits and allowances		219	288	288	32	259	240	19	8%	288
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities		3 526	4 757	4 757	435	3 954	3 964	(10)	0%	4 757
% increase	4		34.9%	34.9%						34.9%
Total Municipal Entities		3 895	5 243	5 243	472	4 361	4 369	(9)	0%	5 243
TOTAL SALARY, ALLOWANCES & BENEFITS		871 084	1 077 610	1 106 645	85 676	904 192	922 204	(18 013)	-2%	1 077 610
% increase	4		23.7%	27.0%						23.7%
TOTAL MANAGERS AND STAFF		836 427	1 034 576	1 063 611	82 110	868 110	886 343	(18 232)	-2%	1 034 576

Councillor Allowances

The expenditure on councillor allowances as at 30 April 2017 was under spent by 4%. The year to date budget for Remuneration of Councillor's is R 38.0 million while the actual expenditure incurred was R 36.5 million resulting in 94% YTD expenditure performance.

Employee Benefits

The total consolidated salaries expenditure as at 30 April 2017 was R 904.1 million, against the budget of R 922.2 million, resulting in a slight underperformance.

Board Member Fees – Safe City

The municipal entity's board members offer a voluntary service to the organisation and hence the nil expenditure in this regard.

The detailed staff benefits report is contained in the s66 report

2.6 Material Variances to the SDBIP

This section on material variances to the Service Delivery & Budget Implementation Plan analyses mainly the financial targets and non-financial target. This report analyses each major component under following headings;

- ✓ 2.6.1 Monthly Cash Projections
- ✓ 2.6.2 Material Variances: Financial Indicators
- ✓ 2.6.3 SDBIP: Non-Financial Performance

2.6.1 Monthly Cash Projections

Table SC9 presents the actual cash flows for the period ending 30 April 2017 and the monthly forecast till year end. The first table mainly presents cash inflows, while the next the page presents mainly outflows.

KZN25 Msunduzi - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
Cash Receipts By Source																
Property rates		51 006	57 401	61 601	57 589	62 522	57 859	50 397	70 354	60 696	49 620	58 573	45 261	702 880	745 053	789 756
Property rates - penalties & collection charges		1 111	1 036	1 415	1 009	1 374	1 021	968	870	253	107	3 214	2 484	38 570	40 885	43 338
Service charges - electricity revenue		174 573	154 895	168 410	207 744	172 450	181 994	136 018	154 102	165 143	146 288	147 271	108 763	1 767 256	1 902 275	2 047 608
Service charges - water revenue		30 590	32 291	33 777	32 729	29 983	27 932	32 645	27 013	33 174	25 393	45 700	122 500	548 405	609 553	677 518
Service charges - sanitation revenue		9 674	10 604	10 159	9 617	8 748	9 201	9 284	8 451	10 610	7 640	10 842	8 378	130 099	137 904	146 179
Service charges - refuse		5 954	6 541	6 540	6 516	5 833	6 088	6 364	5 545	6 997	5 517	7 301	5 642	87 610	92 867	98 439
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 195	1 412	899	1 154	1 029	1 259	1 052	1 135	1 174	1 206	3 213	2 482	38 552	38 044	39 946
Interest earned - external investments		39 515	1 313	1 989	1 040	6 226	1 613	12 473	2 070	2 078	8 973	4 106	4 106	49 330	52 177	55 204
Interest earned - outstanding debtors		1 061	910	735	817	889	931	724	1 629	2 470	1 896	4 866	3 760	58 387	61 890	65 604
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		347	427	274	216	62	161	62	138	9	230	1 359	1 051	16 313	17 185	17 639
Licences and permits		6	5	7	9	6	4	5	3	9	14	7	5	81	85	90
Agency services		0	0	0	-	0	0	0	0	0	0	49	38	590	619	650
Transfer receipts - operating		180 127	1 625	-	7 761	-	159 820	6 930	5 107	123 739	-	40 791	59 856	489 491	530 153	579 871
Other revenue		2 929	33 405	29 193	25 143	43 505	19 238	79 777	26 184	10 363	21 307	6 945	13 036	83 339	87 417	91 776
Cash Receipts by Source		498 087	301 865	315 000	351 345	332 629	467 121	336 699	302 602	416 717	268 189	334 237	377 361	4 010 904	4 316 107	4 653 617
Other Cash Flows by Source																
Transfer receipts - capital		99 385	20 320	1 920	76 065	1 512	109 178	56 984	3 260	95 710	172	37 331	21 076	447 973	460 223	521 989
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	50 000	-	-	-	-	50 000	120 000	120 000
Increase in consumer deposits		1 011	272	445	443	304	335	5	92	1 840	272	-	-	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		598 483	322 456	317 365	427 853	334 445	576 635	393 689	355 953	514 267	268 633	371 568	398 437	4 508 877	4 896 330	5 295 606
Cash Payments by Type																
Employee related costs		83 964	83 807	82 755	122 464	84 103	82 172	81 961	85 046	81 813	40 776	86 305	92 130	988 891	1 095 614	1 159 201
Remuneration of councillors		3 441	3 441	3 610	3 558	3 773	3 572	3 560	3 558	3 558	4 509	3 586	2 037	43 033	45 615	48 352
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	65 474	58 249	49 568
Bulk purchases - Electricity		-	0	16 251	-	0	17 669	-	5	15 575	-	-	16 576	1 408 955	1 519 699	1 639 148
Bulk purchases - Water & Sewer		182 952	205 250	205 271	121 897	124 240	122 031	110 725	113 419	112 964	122 722	117 413	115 889	527 753	586 597	652 003
Other materials		35 837	43 600	-	87 066	44 112	43 618	-	91 309	31 711	174 351	43 979	127 269	181 399	204 864	216 029
Contracted services		1 140	137	600	1 680	895	1 202	3 434	1 936	16 244	5 000	15 070	(2 085)	35 408	45 274	47 548
Transfers and grants - other municipalities		651	18 766	43 732	30 903	64 454	32 528	42 776	35 989	48 757	31 820	2 926	2 926	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	191	8 603	9 265
Other expenditure		1 710	-	-	-	-	20	1 730	544	-	38	666	825	373 951	345 821	284 450
		79 450	26 976	2 534	4 935	205 516	61 162	15 859	4 213	7 082	48 034	31 693	119 794			
Cash Payments by Type		389 146	381 977	354 752	372 502	527 094	363 973	260 045	336 018	317 704	427 250	301 638	475 362	3 625 056	3 910 336	4 105 563
Other Cash Flows/Payments by Type																
Capital assets		116	-	40 533	41 830	39 460	52 093	40 643	36 779	57 643	20 429	51 442	173 953	617 305	867 636	983 155
Repayment of borrowing		24	24	18 698	24	24	14 430	24	24	21 139	24	-	15 083	67 762	73 307	77 156
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		389 285	382 001	413 984	414 355	566 577	430 496	300 711	372 821	396 486	447 703	353 081	664 398	4 310 123	4 851 279	5 165 874
NET INCREASE/(DECREASE) IN CASH HELD		209 198	(59 545)	(96 619)	13 497	(232 132)	146 139	92 977	(16 868)	117 780	(179 070)	18 488	(265 961)	198 754	45 051	129 732
Cash/cash equivalents at the monthly year beginning:		976 717	1 185 914	1 126 370	1 029 751	1 043 249	811 117	957 255	1 050 233	1 033 365	1 151 145	972 075	990 563	976 717	1 175 471	1 220 522
Cash/cash equivalents at the monthly year end:		1 185 914	1 126 370	1 029 751	1 043 249	811 117	957 255	1 050 233	1 033 365	1 151 145	972 075	990 563	724 602	1 175 471	1 220 522	1 350 254

2.6.2 Material Variances: Financial Indicators

1	Revenue By Source		
	Agency services	-31%	This is based on the customer usage for fire services to the District municipality
	Other revenue	-30%	This is a user driven resource
	Rental of facilities and equipment	-50%	This is a user driven resource
	Licences and permits	-19%	This is a user driven resource
	Interest earned - external investments	44%	This is would smooth out during the year
2	Expenditure By Type		
	Debt impairment	-100%	This is an annulised year end entry
	Other materials	-82%	This is a seasonal category and will smooth out during the year
	Contracted services	840%	This is a seasonal category and will smooth out during the year
	Transfers and grants	-96%	These are quarterly payments, and would smooth out during the year
	Bulk purchases	-20%	This is would smooth out during the year
	Depreciation & asset impairment	-20%	This is an annulised year end entry
	Other expenditure	-36%	This is would smooth out during the year

2.7 Parent Municipality Financial Performance

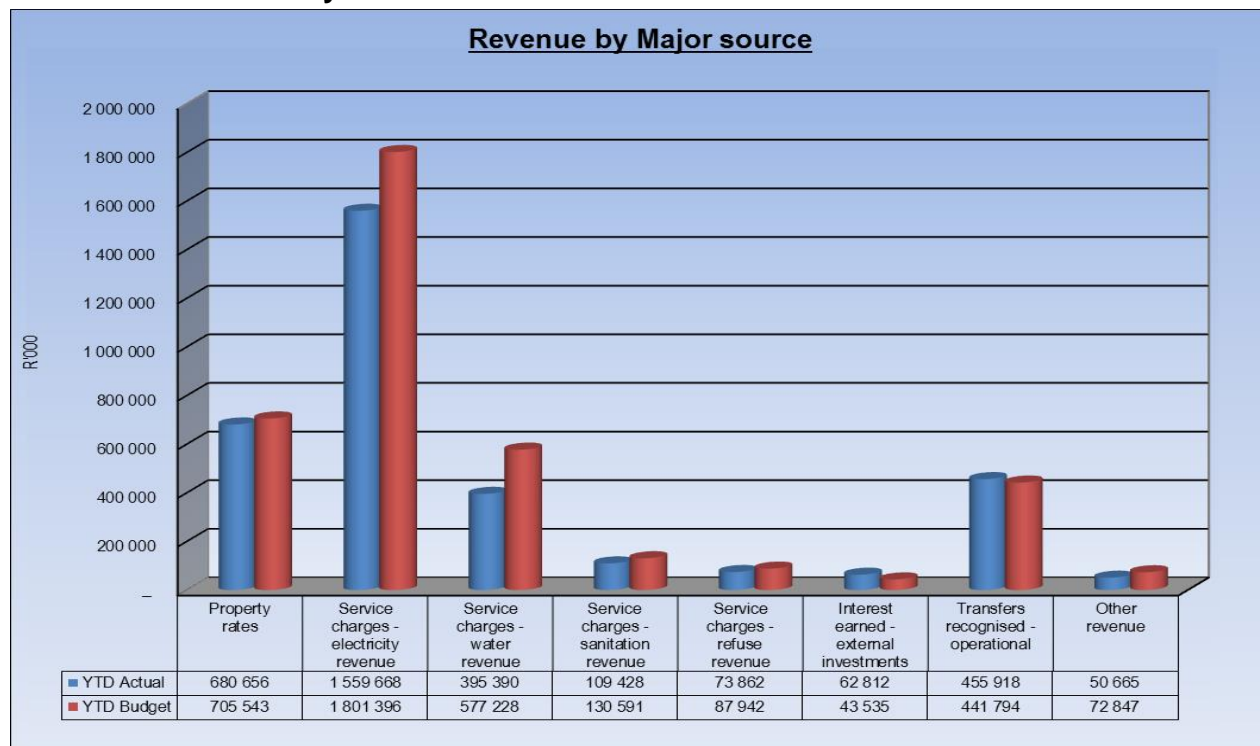
REVENUE ANALYSIS

This section on material variances to the Service Delivery & Budget Implementation Plan analyses the financial as well as the non-financial performance targets for the last quarter. 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

2.7.1 FINANCIAL PERFORMANCE

Chart 4: Revenue Analysis



Service Charges – Electricity Revenue: This is a major revenue source of the Municipality contributing 44% to the actual Year operating revenue basket. The year to date revenue earned from electricity service charges under performed by (R 241.7 million) when compared to the Year Budget.

Property Rates is the second largest contributor to the operating revenue basket making up 19% of the total operating revenue. When comparing YTD Actual revenue earned to YTD Budget, there is a slight under performance existed as at 30 April 2017.

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.

Service Charges - Water revenue: The revenue earned from Water charges shared 14% of the budgeted revenue basket and 11% of YTD actual revenue, there is an underperformance against the budget causing a 32% variance when comparing YTD actual to YTD Budget.

Service Charges - sanitation revenue: reflects an under performance of 16% variance and is line when comparing the YTD actual revenue to the YTD budget.

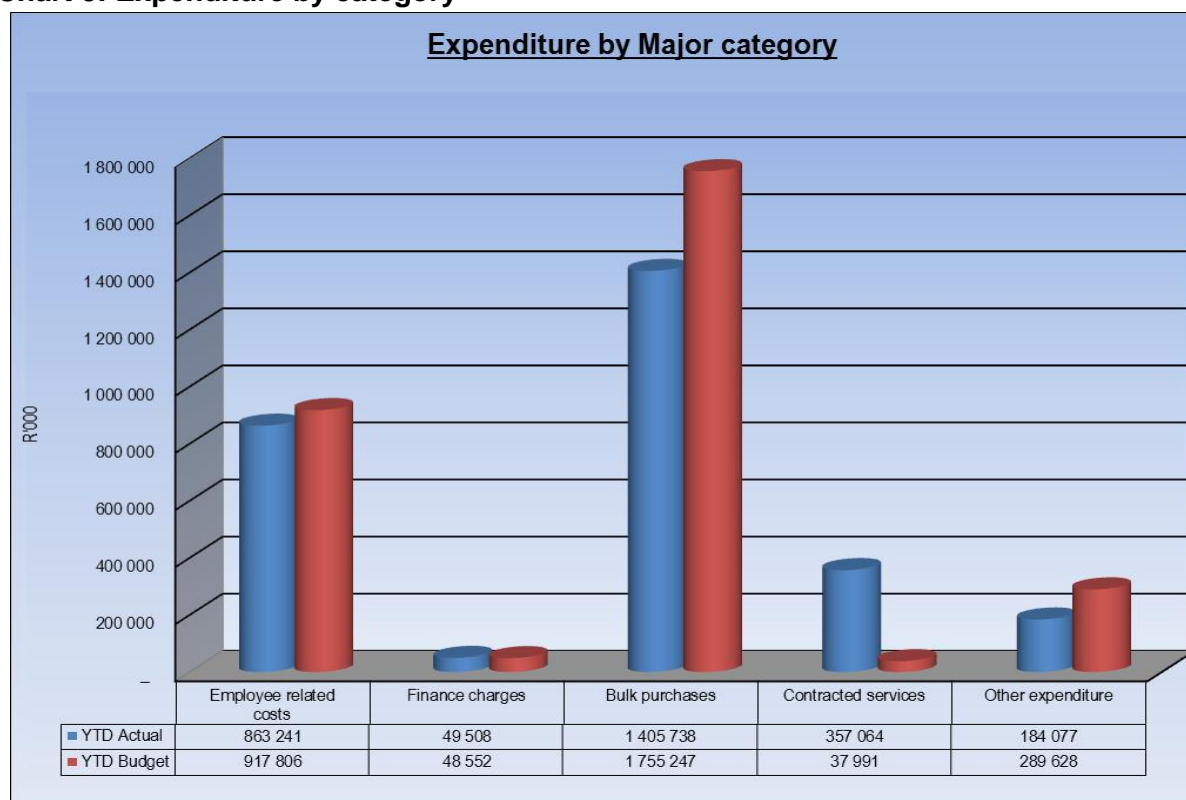
Service Charges - refuse revenue reflects an under performance of 16% when comparing the YTD actual revenue to the YTD budget.

Interest earned – outstanding debtors and other revenue contributed 3.2% to the total operating revenue received as at 30 April 2017.

OPERATIONAL EXPENDITURE

The chart below presents the YTD operational expenditure movements against the YTD budgets. An analysis of each expenditure line item category is discussed below.

Chart 5: Expenditure by category



Bulk Purchases: This category is slightly under budget by R 349.5 million, this could be due to the seasonal adjustment. The offset is that the revenue is also down by the same proportion.

Employee Related Costs: There is a slight under expenditure in respect of actual YTD expenditure on employee related costs against the YTD budget. A detailed line item and business unit analysis of the employee related costs is contained in the MFMA S66 report on staff benefits.

Other Expenditure's YTD budget figure was R 289.6 million while the actual costs incurred was R 184.0 million resulting in under performance against the budget of R 105.5 million

Depreciation & Asset Impairment: The full year depreciation & asset impairment figure is R 569.3 million. The actual being R 381.7 million whilst the YTD budget is R 474.4 million.

Finance Charges: YTD budgeted figure for finance charges for the year was R 58.2 million and the Actual YTD was R 49.5 million whilst the YTD budget is R 48.5 million which is slightly over budget.

Contracted Services: YTD Budget for contracted services was R 37.9 million, whilst the actual are R 357.0 million, the variance is offset by positive variance in other materials

Remuneration of councillors: the YTD budget was R 38.0 million and the actual expenditure incurred was R 36.5 million.

2.8 Municipal Entity Financial Performance

Safe City Msunduzi (PTY)Ltd - Table F1 Monthly Budget Statement Summary - M10 April

Description	2015/16	Current Year 2016/17							
	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	192	65	-	4	63	54	0	17%	65
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Other own revenue	12 284	6 841	-	-	5 131	5 131	0	0%	6 841
Total Revenue (excluding capital transfers and contributions)	12 476	6 906	-	4	5 194	5 185	9	0	6 906
Employee costs	4 227	5 278	-	472	4 361	4 398	(38)	(0)	5 278
Remuneration of Board Members	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	830	830	-	69	692	692	-	-	830
Finance charges	12	12	-	1	10	10	(0)	(0)	12
Materials and bulk purchases	167	489	-	6	340	407	(68)	(0)	489
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	729	1 711	-	52	1 207	1 425	(218)	(0)	1 711
Total Expenditure	5 965	8 319	-	600	6 609	6 933	(324)	(0)	8 319
Surplus/(Deficit)	6 512	(1 413)	-	(596)	(1 414)	(1 748)	333	(0)	(1 413)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6 512	(1 413)	-	(596)	(1 414)	(1 748)	333	(0)	(1 413)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6 512	(1 413)	-	(596)	(1 414)	(1 748)	333	(0)	(1 413)
Capital expenditure & funds sources									
Capital expenditure									
Transfers recognised - capital	6 610	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	6 610	-	-	-	-	-	-	-	-
Financial position									
Total current assets	1 406	1 103	-	-	496	-	-	-	1 128
Total non current assets	6 138	5 962	-	-	5 685	-	-	-	5 785
Total current liabilities	222	250	-	-	322	-	-	-	250
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	7 322	6 663	-	-	6 181	-	-	-	6 663
Cash flows									
Net cash from (used) operating	6 572	(1 072)	-	(528)	(732)	(1 066)	334	(0)	(1 072)
Net cash from (used) investing	(6 610)	-	-	-	-	-	-	-	-
Net cash from (used) financing	(6 800)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	1 382	7 147	8 219	(528)	(732)	(1 066)	334	(0)	7 147
Debtors & creditors analysis	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Debtors Age Analysis									
Total By Revenue Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

2.9 Capital Programme Performance

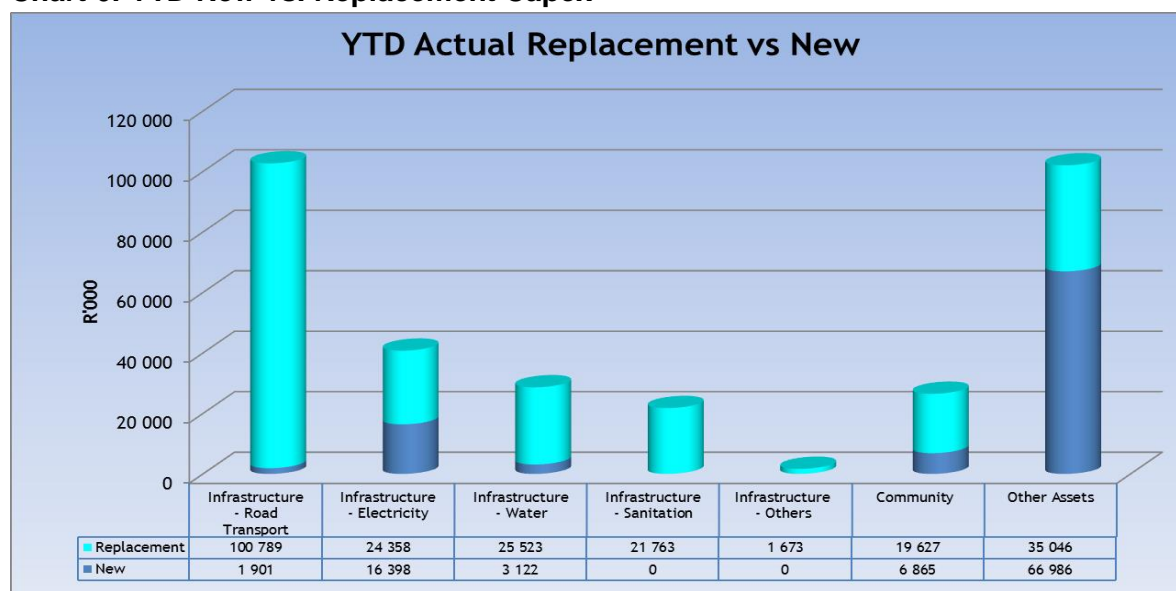
This next section looks at the performance of the capital expenditure programme. This performance is best illustrated in the table and charts that follow.

KZN225 Msunduzi - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2015/16	Budget Year 2016/17							
	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	9 089	48 957	48 941	0	0	48 941	48 941	100.0%	0%
August	23 544	48 957	48 941	116	116	97 882	97 767	99.9%	0%
September	39 949	48 957	48 941	40 533	40 533	146 823	106 290	72.4%	6%
October	46 126	48 957	48 941	41 847	41 847	195 764	153 917	78.6%	6%
November	39 269	48 957	48 941	39 460	39 460	244 705	205 246	83.9%	5%
December	63 575	48 957	48 941	52 093	52 093	293 647	241 553	82.3%	7%
January	15 750	48 957	79 390	48 279	48 279	373 036	324 757	87.1%	7%
February	32 316	48 957	99 741	36 779	36 779	472 777	435 998	92.2%	5%
March	32 165	48 957	99 741	64 945	64 945	572 517	507 573	88.7%	9%
April	46 620	48 957	99 741	20 429	20 429	672 258	651 829	97.0%	3%
May	44 113	60 520	99 741			771 999	-		
June	69 194	176 151	99 741			871 739	-		
Total Capital expenditure	461 711	726 241	871 739	344 480					

The two tables that follow provide more detailed information on the capital expenditure by separating capital expenditure by asset types and also by “New” or “Replacement” assets. The chart below displays capital expenditure for new and replacement assets as at the month of April 2017.

Chart 6: YTD New vs. Replacement Capex



The Total Capital Expenditure amounted to R 344.4 million, R 104.3 million (30%) was new assets and R 240.1 million (70%) was Replacement assets.

KZN225 Msunduzi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

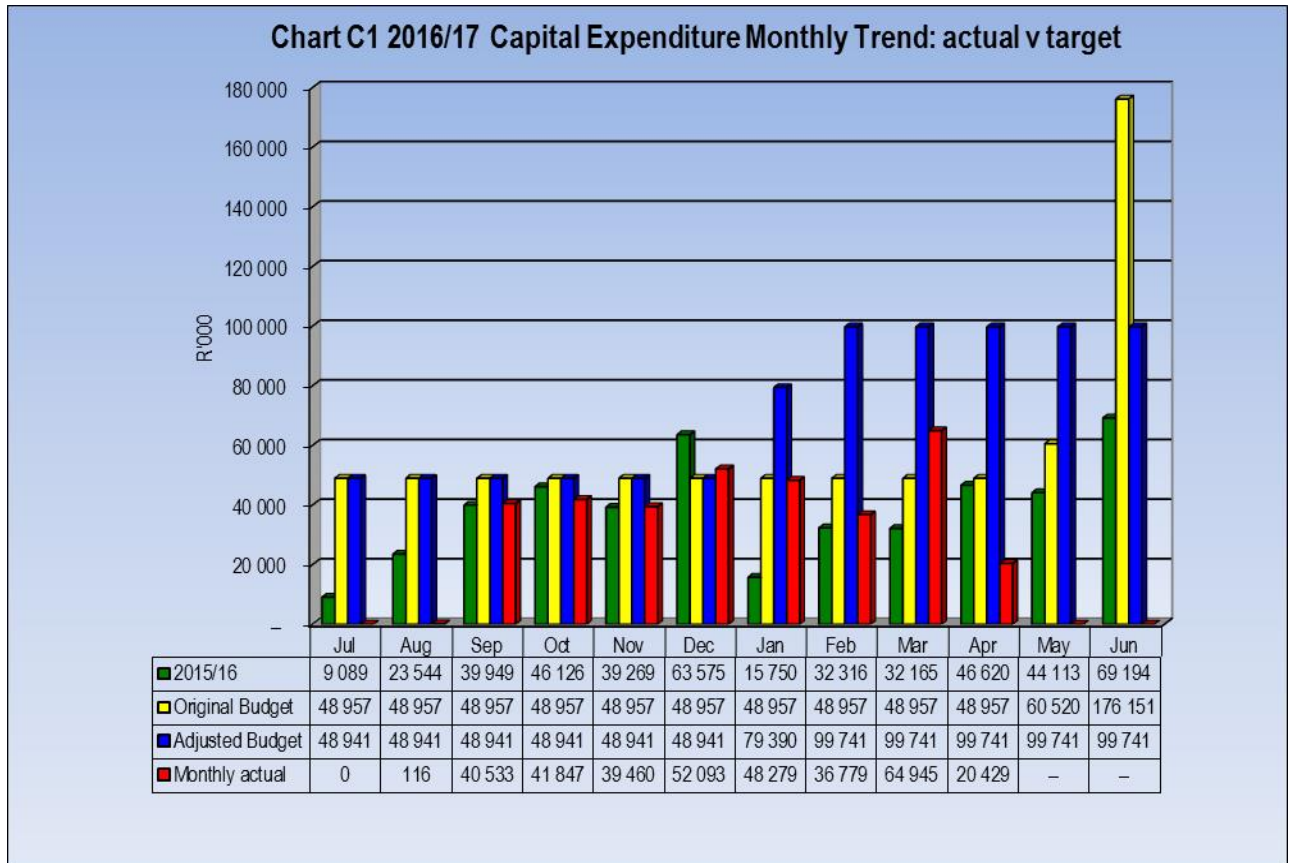
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		52 671	174 021	175 460	4 504	25 926	146 217	120 291	82.3%	175 460
Infrastructure - Road transport		24 562	2 714	3 135	681	2 582	2 612	30	1.2%	3 135
Roads, Pavements & Bridges		24 562	2 714	3 135	681	2 582	2 612	30	1.2%	3 135
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	168 827	161 248	3 824	20 221	134 373	114 152	85.0%	161 248
Generation		-	168 827	153 248	3 824	20 221	127 706	107 485	84.2%	153 248
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	8 000	-	-	6 667	6 667	100.0%	8 000
Infrastructure - Water		17 110	-	10 578	-	3 122	8 815	5 693	64.6%	10 578
Dams & Reservoirs		297	-	10 578	-	3 122	8 815	5 693	64.6%	10 578
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		16 813	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		10 999	980	-	-	-	-	-	-	-
Reticulation		-	980	-	-	-	-	-	-	-
Sewerage purification		10 999	-	-	-	-	-	-	-	-
Infrastructure - Other		-	1 500	500	-	-	417	417	100.0%	500
Waste Management		-	1 500	500	-	-	417	417	100.0%	500
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		33 810	20 591	23 300	542	7 407	19 417	12 010	61.9%	23 300
Parks & gardens		169	-	-	-	-	-	-	-	-
Sportsfields & stadia		30 452	6 650	2 500	256	256	2 083	1 827	87.7%	2 500
Swimming pools		-	-	5 000	286	663	4 167	3 504	84.1%	5 000
Community halls		-	-	15 800	-	6 488	13 167	6 679	50.7%	15 800
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		3 189	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	3 640	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	2 230	-	-	-	-	-	-	-
Cemeteries		-	2 000	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	6 071	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		40 021	23 329	90 903	2 457	49 637	75 752	26 115	34.5%	90 903
General vehicles		6 716	-	5 510	-	-	4 592	4 592	100.0%	5 510
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		10 682	1 410	42 508	294	30 483	35 423	4 941	13.9%	42 508
Computers - hardware/equipment		3 486	470	461	1 053	1 293	384	(909)	-236.7%	461
Furniture and other office equipment		5 981	50	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		9 901	-	-	-	-	-	-	-	-
Civic Land and Buildings		868	10 389	10 889	1 060	9 468	9 074	(393)	-4.3%	10 889
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		2 386	11 010	31 535	50	8 394	26 279	17 885	68.1%	31 535
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	24 468	24 026	1 580	21 385	20 021	(1 364)	-6.8%	24 026
Computers - software & programming		-	24 468	24 026	1 580	21 385	20 021	(1 364)	-6.8%	24 026
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	126 501	242 409	313 689	9 083	104 355	261 407	157 053	60.1%	313 689

KZN225 Msunduzi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		284 545	367 404	440 069	4 930	179 037	366 724	187 687	51.2%	440 069
Infrastructure - Road transport		125 812	239 143	261 279	2 800	103 590	217 732	114 142	52.4%	261 279
Roads, Pavements & Bridges		125 552	239 143	260 729	2 800	103 004	217 274	114 270	52.6%	260 729
Storm water		260		550		586	458	(127)	-27.8%	550
Infrastructure - Electricity		66 802	25 520	104 721	474	24 832	87 267	62 435	71.5%	104 721
Generation		66 802	25 520	95 288	474	24 832	79 407	54 574	68.7%	95 288
Transmission & Reticulation									0.0%	
Street Lighting				9 433			7 861	7 861	100.0%	9 433
Infrastructure - Water		65 030	55 602	46 420	1 450	26 973	38 683	11 710	30.3%	46 420
Dams & Reservoirs		65 030	55 602	46 420	1 450	26 973	38 683	11 710	30.3%	46 420
Water purification										
Reticulation										
Infrastructure - Sanitation		26 146	47 139	17 650	206	21 969	14 708	(7 261)	-49.4%	17 650
Reticulation			47 139	17 650	206	21 969	14 708	(7 261)	-49.4%	17 650
Sewerage purification		26 146							0.0%	
Infrastructure - Other		755		10 000		1 673	8 333	6 660	79.9%	10 000
Waste Management		755		10 000		1 673	8 333	6 660	79.9%	10 000
Transportation										
Gas										
Other									0.0%	
Community		4 551	62 950	79 224	6 416	26 043	66 020	39 977	60.6%	79 224
Parks & gardens			500	1 000		839	833	(6)	-0.7%	1 000
Sportsfields & stadia		121	28 750	19 206	6 416	18 053	16 005	(2 047)	-12.8%	19 206
Swimming pools			2 000	2 078		1 112	1 731	619	35.8%	2 078
Community halls			30 700							
Libraries				8 660		6 039	7 217	1 178	16.3%	8 660
Recreational facilities		2 823							0.0%	
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries			1 000	1 630			1 358	1 358	100.0%	1 630
Cemeteries				28 500			23 750	23 750	100.0%	28 500
Social rental housing				18 150			15 125	15 125	100.0%	18 150
Other		1 607								
Heritage assets										
Buildings										
Other										
Investment properties				6 895			5 746	5 746	100.0%	6 895
Housing development				6 895			5 746	5 746	100.0%	6 895
Other										
Other assets		31 275	53 478	31 850		35 046	26 541	(8 504)	-32.0%	31 850
General vehicles										
Specialised vehicles										
Plant & equipment									0.0%	
Computers - hardware/equipment				4 985		2 352	4 154	1 802	43.4%	4 985
Furniture and other office equipment		2 019		80			67	67	0.0%	80
Abattoirs										
Markets		251								
Civic Land and Buildings		14 359	33 569	23 475		26 488	19 563	(6 925)	-35.4%	23 475
Other Buildings				3 261		5 629	2 717	(2 912)	-107.1%	3 261
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		14 646	19 910	49		577	41	(537)	-1322.3%	49
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles		29 415								
Computers - software & programming		29 415								
Other									0.0%	
Total Capital Expenditure on renewal of existing ass	1	349 785	483 832	558 038	11 346	240 126	465 031	224 906	48.4%	558 038

The chart below displays a comparison between the previous year's capital expenditure performances to that of the current year for the month under review.

Chart 7: Capital Expenditure Monthly Trend



The monthly 2015/16 trend presents monthly actual expenditure figures for prior year. Original Budget stipulates the budget for the year. The monthly actual figures stipulates a monthly trend, there has been a slow start to spending in the financial year.

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

Chart 8: Capital Expenditure: YTD Actual vs. YTD Target

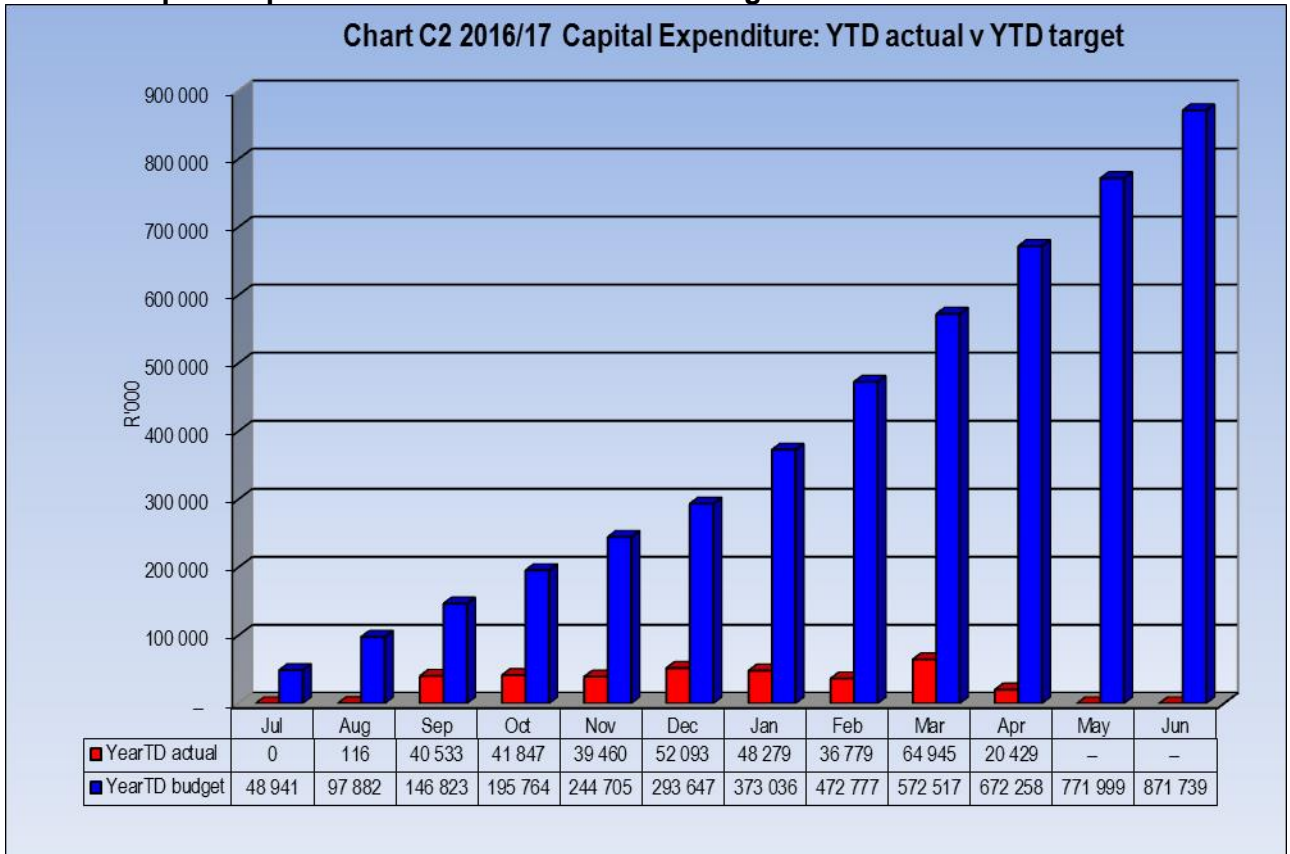
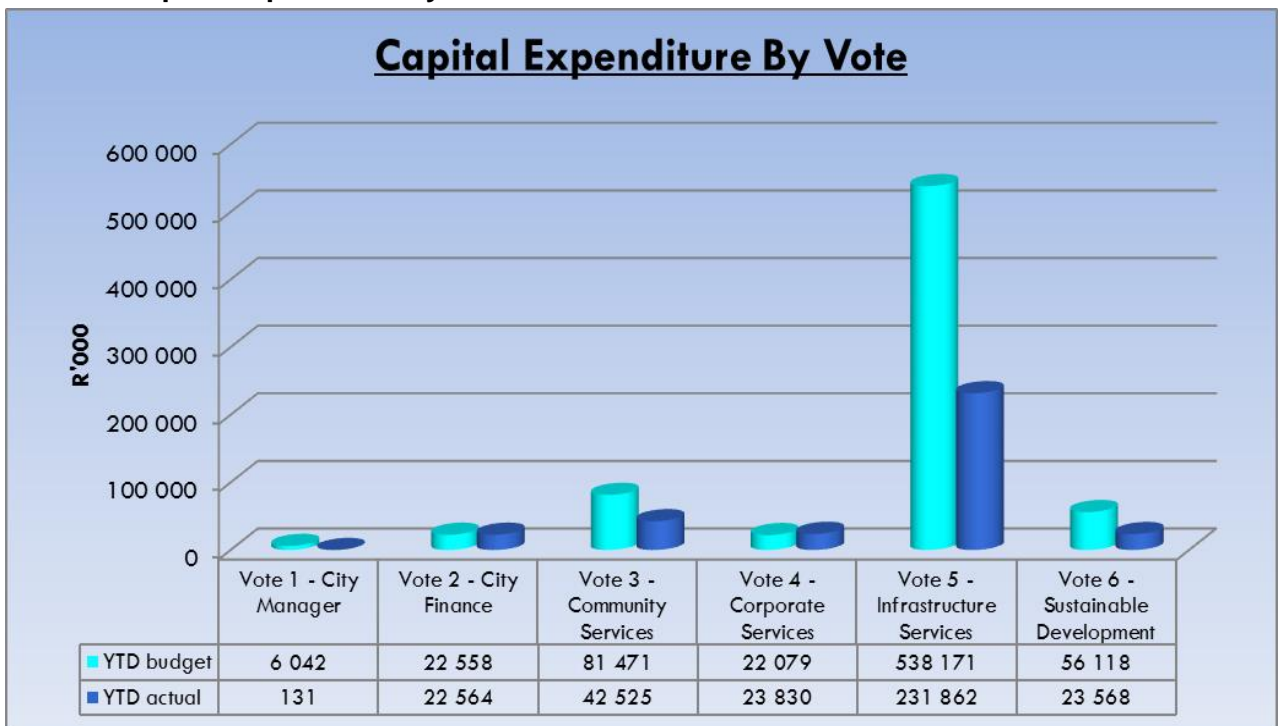


Chart 9: Capital Expenditure by Vote



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

The municipal entity's report for the month ending April 2017 is attached.

2.10 Municipal Manager's Quality's Certification

Quality Certificate

I, **Sizwe Hadebe**, the Acting municipal manager of **MSUNDUZI LOCAL MUNICIPALITY**, hereby certify that –

- the monthly budget statement

for the month of **April 2017** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: **Sizwe Hadebe**

Municipal manager of: **MSUNDUZI MUNICIPALITY**

Signature: _____

Date: _____