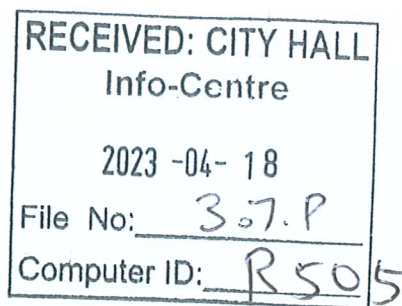




REPORT TO THE MSUNDUZI MUNICIPAL COUNCIL

File Reference: 3.7.P

Report Number: 9

Author: S KHOZA

Designation: SNR MANAGER: BUDGET

PLANNING, IMPL & MONIT PLAN

CONFIDENTIAL / NOT CONFIDENTIAL

FOR NOTING

1st Level: SMC: 24/04/2023

2nd Level: PORTFOLIO COMMITTEE: 26/04/2023

3rd Level: EXCO: 04/05/2023

4th Level: COUNCIL: 25/05/2023

5th Level: MPAC: 07/06/2023

SUBJECT: SECTION 71/ SECTION 52 (D) OF MFMA NO.56 OF 2003 – MONTHLY BUDGET STATEMENTS AS AT THE END OF MARCH 2023

DATE: 17 APRIL 2023

1. PURPOSE

The purpose of the report is to appraise Council concerning Section 71 / Section 52 (D) of the MFMA No. 56 of 2003 regarding monthly budget statements for the period ending 31 March 2023, report is submitted for noting.

2. BACKGROUND

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

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

- 2.2 In addition to the MFMA Section 71 stated above, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.
- 2.3 In addition to the MFMA Section 71 stated above, Section 52(d) further requires the Mayor to, within 30 days of the end of each quarter; submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

3. **LEGISLATIVE PROVISIONS / POLICIES**

- 3.1 Section 71 of the Municipal Finance Management Act No. 56 of 2003
- 3.2 Municipal Finance Management Act No. 56 of 2003, Section 52 (d) Monthly Budget Statements

4. **MOTIVATION/DISCUSSION**

- 4.1 The MFMA section 71 / section 52 (d) report as per annexure
- 4.2 The Municipal Budget and Reporting Regulation (MBRR) requires that municipality prepare a report to Council on monthly budget statements.

5. **COMMENTS FROM THE RELEVANT BUSINESS UNIT OR COMPONENT OF THE BUSINESS UNIT**

N/A

5. **IMPLICATIONS:**

6.1 **FINANCIAL**

N/A

6.2 **LEGAL**

N/A

6.3 **COMMUNICATION**

N/A

6.4 **SERVICE DELIVERY IMPLICATIONS**

7. RECOMMENDATIONS

IT IS RECOMMENDED THAT:

- 7.1 Council note Section 71 / section 52 (d) report as per MFMA No. 56 of 2003 as at the end of March 2023

8. SUBMITTED BY:



CHIEF FINANCIAL OFFICER

N NGCOBO

DATE: 12/09/2023

ANNEXURES:

MFMA No.56 of 2003 Section 71 / section 52 (d) report.



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

March 2023 Report
Budget & Treasury Office

Table of Contents

1. PART 1 – IN YEAR REPORT	3
1.1 Executive Summary.....	3
1.2 In-year Budget Statement Tables.....	5
PART 2 – SUPPORTING DOCUMENTATION	17
2.1 Debtors Analysis	17
2.2 Creditors Analysis.....	20
2.3 Investment Portfolio Analysis.....	21
2.4 Allocation and Grant receipts and Expenditure.....	22
2.5 Councillor and Board Member and Employee Benefits.....	24
2.6 Parent Municipality Financial Performance	26
2.7 Municipal Entity Financial Performance	30
2.8 Capital Programme Performance.....	31
2.9 Municipal Manager's Quality's Certification.....	38

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 has approved budget.

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

FINANCIAL PERFORMANCE

Revenue: The Year to Date (YTD) actual revenue generated for the third quarter amounted to R 4.969 billion while the projected (YTD) budget amounted to R 5.247 billion. This means that the municipality generated a little less revenue at the end of the Third quarter than projected. The municipality should monitor closely the revenue collection.

The two main contributors to the municipal revenue basket are Electricity and Property Rates, both accounting for 62% of the actual total YTD Revenue earned. Electricity contributing (42%) & Property Rates revenue (20%).

The variances on Property Rates revenue, Interest Earned-Outstanding Debtors, refuse revenue and Water revenue are below 10%, which is an acceptable variance level. The municipality must continue to monitor the revenue collection closely to mitigate the risk of expenditure exceeding revenue.

Revenue from Electricity, Interest earned-external investment, Rental of facilities and equipment, Fines, penalties and forfeits, Licences and permits, Transfers and subsidies, Agency services and Other Revenue variances are more than 10% when comparing ytd actual revenue and ytd budget revenue. A detailed explanation of variances is contained in table SC1

Overall, in the Third quarter of the financial year, the municipality generated total ytd actual revenue of R5.203 billion including capital transfers and contributions against the ytd budget of R5.575 billion. However, the municipality must closely monitor the levels of revenue generated and expenditure incurred to mitigate the risk of expenditure exceeding revenue, which may create cash flow problems in a long run.

Operating Expenditure: The total actual YTD operating expenditure for the third quarter amounted to R 4.318 billion while the YTD budget Operating Expenditure amounted to R 4.967 billion.

The operational expenditure is largely defined by bulk purchases (electricity) and employee related costs both accounting for 66% of the total operating expenditure incurred for the period ending 31 March 2023. In light of the operating expenditure analysis above, the municipality has introduced cost-cutting measures and invented cost effective ways of doing business. The municipality must continue with these measures to monitor expenditure.

Overall, the municipality recorded an operating surplus of R 650.423 million during the third quarter of the financial year.

Capital Expenditure: The YTD capital expenditure budget for the third quarter amounted to R 395.239 million, the actual YTD Capital expenditure incurred amounted to R 314.933 million resulting in an underperformance of -20% of the capital budget. This is mainly due to underspending in both provincial and national grant funded projects. This is a serious cause of concern because under-expenditure on capital projects directly results in a negative impact on service delivery. The municipality has put measures in place to ensure the acceleration of expenditure on capital projects thereby improving on services delivery.

Grants Receipts: The total grant receipts for third quarter amounted to R 1.154 billion which is inclusive of equitable share of R696.056, other operating grants of R70.783 million and R386.717 million for Capital grants.

1.2 In-year Budget Statement Tables

Parent Municipality (Msunduzi Municipality Only)

Monthly Budget Statements Summary

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

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	1 267 462	1 427 089	1 427 089	111 108	1 000 929	1 070 317	(69 387)	-6%	1 427 089
Service charges	3 633 237	4 306 994	4 306 994	314 560	2 945 805	3 230 246	(284 441)	-9%	4 306 994
Investment revenue	10 445	17 030	17 030	1 182	6 581	12 773	(6 191)	-48%	17 030
Transfers and subsidies	681 678	855 842	800 709	197 011	754 991	600 532	154 459	26%	800 709
Other own revenue	280 459	443 815	443 815	24 452	260 318	332 861	(72 543)	-22%	443 815
Total Revenue (excluding capital transfers and contributions)	5 873 281	7 050 770	6 995 637	648 313	4 968 624	5 246 728	(278 104)	-5%	6 995 637
Employee costs	1 483 037	1 579 699	1 621 248	117 638	1 130 691	1 215 936	(85 245)	-7%	1 621 248
Remuneration of Councillors	49 529	59 431	59 431	4 233	39 704	44 573	(4 870)	-11%	59 431
Depreciation & asset impairment	365 761	441 964	441 738	31 737	278 319	331 303	(52 985)	-16%	441 738
Finance charges	26 916	94 217	52 039	(968)	12 278	39 029	(26 751)	-69%	52 039
Inventory consumed and bulk purchases	3 034 515	3 071 509	3 142 581	214 229	2 237 948	2 356 936	(118 988)	-5%	3 142 581
Transfers and subsidies	32 413	63 469	53 652	5 988	45 140	40 239	4 901	12%	53 652
Other expenditure	1 433 258	1 144 657	1 252 521	73 433	574 122	939 391	(365 269)	-39%	1 252 521
Total Expenditure	6 425 429	6 454 947	6 623 210	446 291	4 318 201	4 967 408	(649 207)	-13%	6 623 210
Surplus/(Deficit)	(552 147)	595 823	372 427	202 021	650 423	279 320	371 103	133%	372 427
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	375 725	446 431	437 597	33 654	234 234	328 198	(93 964)	-29%	437 597
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(176 423)	1 042 254	810 024	235 676	884 656	607 518	277 139	46%	810 024
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(176 423)	1 042 254	810 024	235 676	884 656	607 518	277 139	46%	810 024
Capital expenditure & funds sources									
Capital expenditure	537 649	835 918	526 985	42 955	314 933	395 239	(80 305)	-20%	526 985
Capital transfers recognised	328 491	445 961	437 597	29 797	207 775	328 198	(120 423)	-37%	437 597
Borrowing	49 401	300 000	-	-	-	-	-	-	-
Internally generated funds	159 758	89 957	89 388	13 158	107 158	67 041	40 117	60%	89 388
Total sources of capital funds	537 649	835 918	526 985	42 955	314 933	395 239	(80 305)	-20%	526 985
Financial position									
Total current assets	2 585 538	2 090 047	2 930 350		4 355 065				2 930 350
Total non current assets	8 219 101	8 339 501	8 039 501		7 936 357				8 039 501
Total current liabilities	2 513 479	1 463 352	2 634 523		2 540 349				2 634 523
Total non current liabilities	775 015	1 309 133	2 084 148		775 015				2 084 148
Community wealth/Equity	7 516 145	7 657 063	6 251 180		8 976 058				6 251 180
Cash flows									
Net cash from (used) operating	535 139	632 268	615 597	-	-	474 201	474 201	100%	615 597
Net cash from (used) investing	(524 932)	(835 918)	(523 292)	-	-	(626 939)	(626 939)	100%	(526 985)
Net cash from (used) financing	(81 573)	276 394	(23 606)	-	-	207 295	207 295	100%	(23 606)
Cash/cash equivalents at the month/year end	288 153	134 860	357 852	-	-	343 710	343 710	100%	65 006
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	494 869	114 439	115 934	116 227	125 807	128 891	617 294	4 117 587	5 831 047
Creditors Age Analysis									
Total Creditors	258 020	252 052	158 443	28 540	544 489	-	-	-	1 241 544

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

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		1 694 246	2 124 738	2 060 771	227 572	1 520 073	1 545 578	(25 505)	-2%	2 060 771
Executive and council		3 516	5 297	5 297	1 433	4 942	3 973	969	24%	5 297
Finance and administration		1 690 730	2 119 441	2 055 474	226 138	1 515 131	1 541 605	(26 474)	-2%	2 055 474
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		106 794	261 951	261 951	9 778	56 610	196 463	(139 853)	-71%	261 951
Community and social services		45 595	21 318	21 318	7 080	34 778	15 988	18 790	118%	21 318
Sport and recreation		410	308	308	318	471	231	240	104%	308
Public safety		12 979	4 191	4 191	820	5 871	3 144	2 728	87%	4 191
Housing		47 810	236 134	236 134	1 561	15 490	177 101	(161 611)	-91%	236 134
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		198 084	64 129	64 129	15 828	78 577	48 097	30 480	63%	64 129
Planning and development		47 093	56 731	56 731	6 267	44 451	42 548	1 903	4%	56 731
Road transport		150 816	-	-	9 496	33 853	-	33 853	-	-
Environmental protection		175	7 398	7 398	65	273	5 549	(5 276)	-95%	7 398
<i>Trading services</i>		4 160 649	5 315 563	5 315 563	425 178	3 517 870	3 986 672	(468 802)	-12%	5 315 563
Energy sources		2 570 880	3 305 883	3 305 883	226 620	2 131 894	2 479 412	(347 518)	-14%	3 305 883
Water management		1 157 405	1 590 735	1 590 735	147 245	1 024 342	1 193 051	(168 709)	-14%	1 590 735
Waste water management		281 882	231 533	231 533	29 551	239 216	173 650	65 566	38%	231 533
Waste management		150 482	187 411	187 411	21 762	122 418	140 558	(18 140)	-13%	187 411
<i>Other</i>	4	26 346	67 955	67 955	3 611	29 728	50 967	(21 239)	-42%	67 955
Total Revenue - Functional	2	6 186 119	7 834 337	7 770 369	681 967	5 202 858	5 827 777	(624 919)	-11%	7 770 369
Expenditure - Functional										
<i>Governance and administration</i>		1 074 503	1 423 527	1 399 635	242 439	2 463 707	1 049 726	1 413 981	135%	1 399 635
Executive and council		125 666	117 494	163 073	18 116	97 149	122 305	(25 156)	-21%	163 073
Finance and administration		929 231	1 285 221	1 216 920	223 037	2 354 135	912 690	1 441 445	158%	1 216 920
Internal audit		19 605	20 812	19 642	1 286	12 424	14 732	(2 307)	-16%	19 642
<i>Community and public safety</i>		562 723	613 713	540 011	47 135	461 777	405 008	56 769	14%	540 011
Community and social services		141 587	129 634	129 214	13 633	107 985	96 911	11 074	11%	129 214
Sport and recreation		138 184	153 119	147 756	9 556	102 662	110 817	(8 155)	-7%	147 756
Public safety		203 337	207 854	207 622	17 318	167 630	155 717	11 913	8%	207 622
Housing		70 045	110 226	42 564	5 919	76 192	31 923	44 269	139%	42 564
Health		9 570	12 879	12 854	709	7 308	9 641	(2 333)	-24%	12 854
<i>Economic and environmental services</i>		383 695	375 462	403 531	31 134	269 126	302 648	(33 522)	-11%	403 531
Planning and development		75 382	78 767	96 727	6 362	63 868	72 545	(8 677)	-12%	96 727
Road transport		285 433	270 632	282 199	22 693	187 208	211 649	(24 441)	-12%	282 199
Environmental protection		22 881	26 063	24 605	2 079	18 049	18 453	(404)	-2%	24 605
<i>Trading services</i>		3 843 130	4 323 068	4 212 499	120 381	1 073 921	3 159 374	(2 085 453)	-66%	4 212 499
Energy sources		2 518 576	2 707 082	2 773 851	12 694	155 178	2 080 388	(1 925 210)	-93%	2 773 851
Water management		916 076	1 187 780	984 740	70 305	567 067	738 555	(171 488)	-23%	984 740
Waste water management		289 706	294 535	338 156	28 256	251 815	253 617	(1 803)	-1%	338 156
Waste management		118 773	133 672	115 752	9 126	99 862	86 814	13 048	15%	115 752
<i>Other</i>		65 361	64 362	67 535	5 201	49 670	50 651	(982)	-2%	67 535
Total Expenditure - Functional	3	5 929 412	6 800 133	6 623 210	446 291	4 318 201	4 967 408	(649 207)	-13%	6 623 210
Surplus/ (Deficit) for the year		256 708	1 034 204	1 147 159	235 676	884 656	860 369	24 287	3%	1 147 159

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

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		–	66	66	(30)	(30)	50	(79)	-160,2%	66
Vote 2 - City Finance		1 682 482	2 098 137	2 034 169	225 956	1 512 140	1 525 627	(13 487)	-0,9%	2 034 169
Vote 3 - Corporate Services		4 822	7 947	7 947	1 458	5 924	5 960	(37)	-0,6%	7 947
Vote 4 - Community Services and Social Equity		209 796	221 410	221 410	30 027	162 252	166 057	(3 806)	-2,3%	221 410
Vote 5 - Infrastructure Services		1 596 211	1 831 866	1 831 866	186 433	1 300 736	1 373 900	(73 163)	-5,3%	1 831 866
Vote 6 - Sustainable Development and City Enterprises		121 927	369 028	369 028	11 503	89 941	276 771	(186 830)	-67,5%	369 028
Vote 7 - Electricity		2 570 880	3 305 883	3 305 883	226 620	2 131 894	2 479 412	(347 518)	-14,0%	3 305 883
Total Revenue by Vote	2	6 186 119	7 834 337	7 770 369	681 967	5 202 858	5 827 777	(624 919)	-10,7%	7 770 369
Expenditure by Vote	1									
Vote 1 - City Manager		158 231	157 775	148 400	18 974	124 929	111 300	13 629	12,2%	148 400
Vote 2 - City Finance		506 137	846 124	757 339	185 996	2 025 608	568 004	1 457 604	256,6%	757 339
Vote 3 - Corporate Services		150 339	202 819	242 457	14 401	114 532	181 843	(67 311)	-37,0%	242 457
Vote 4 - Community Services and Social Equity		827 164	801 718	837 659	71 254	653 113	628 245	24 868	4,0%	837 659
Vote 5 - Infrastructure Services		1 498 620	1 768 789	1 619 162	121 464	1 009 401	1 214 371	(204 971)	-16,9%	1 619 162
Vote 6 - Sustainable Development and City Enterprises		245 726	291 172	242 374	19 620	216 486	181 781	34 705	19,1%	242 374
Vote 7 - Electricity		2 543 196	2 731 736	2 775 819	14 582	174 132	2 081 864	(1 907 732)	-91,6%	2 775 819
Total Expenditure by Vote	2	5 929 412	6 800 133	6 623 210	446 291	4 318 201	4 967 408	(649 207)	-13,1%	6 623 210
Surplus/ (Deficit) for the year	2	256 708	1 034 204	1 147 159	235 676	884 656	860 369	24 287	2,8%	1 147 159

Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 31 March 2023

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands										
Revenue By Source										
Property rates		1 267 462	1 427 089	1 427 089	111 108	1 000 929	1 070 317	(69 387)	-6%	1 427 089
Service charges - electricity revenue		2 551 156	3 183 150	3 183 150	216 737	2 077 075	2 387 362	(310 287)	-13%	3 183 150
Service charges - water revenue		789 024	819 610	819 610	65 411	622 467	614 708	7 759	1%	819 610
Service charges - sanitation revenue		179 996	174 569	174 569	17 827	153 148	130 927	22 222	17%	174 569
Service charges - refuse revenue		113 062	129 665	129 665	14 586	93 114	97 249	(4 135)	-4%	129 665
Rental of facilities and equipment		25 415	37 424	37 424	2 071	13 527	28 068	(14 541)	-52%	37 424
Interest earned - external investments		10 445	17 030	17 030	1 182	6 581	12 773	(6 191)	-48%	17 030
Interest earned - outstanding debtors		148 963	225 218	225 218	20 051	179 615	168 913	10 701	6%	225 218
Dividends received				-	-	-	-	-		-
Fines, penalties and forfeits		14 489	2 005	2 005	358	2 081	1 504	577	38%	2 005
Licences and permits		984	1 500	1 500	455	1 893	1 125	768	68%	1 500
Agency services		2 139	668	668	80	2 333	501	1 832	366%	668
Transfers and subsidies		681 678	855 842	800 709	197 011	754 991	600 532	154 459	26%	800 709
Other revenue		66 085	177 000	177 000	1 436	60 870	132 750	(71 880)	-54%	177 000
Gains		22 383		-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		5 873 281	7 050 770	6 995 637	648 313	4 968 624	5 246 728	(278 104)	-5%	6 995 637
Expenditure By Type										
Employee related costs		1 483 037	1 579 699	1 621 248	117 638	1 130 691	1 215 936	(85 245)	-7%	1 621 248
Remuneration of councillors		49 529	59 431	59 431	4 233	39 704	44 573	(4 870)	-11%	59 431
Debt impairment		569 024	300 000	300 000	1 770	15 810	225 000	(209 190)	-93%	300 000
Depreciation & asset impairment		365 761	441 964	441 738	31 737	278 319	331 303	(52 985)	-16%	441 738
Finance charges		26 916	94 217	52 039	(968)	12 278	39 029	(26 751)	-69%	52 039
Bulk purchases - electricity		2 950 207	2 200 000	2 300 000	146 577	1 729 275	1 725 000	4 275	0%	2 300 000
Inventory consumed		84 308	871 509	842 581	67 652	508 673	631 936	(123 263)	-20%	842 581
Contracted services		690 969	664 657	755 248	54 795	450 507	566 436	(115 929)	-20%	755 248
Transfers and subsidies		32 413	63 469	53 652	5 988	45 140	40 239	4 901	12%	53 652
Other expenditure		149 010	180 000	197 273	16 868	107 804	147 955	(40 150)	-27%	197 273
Losses		24 255		-	-	-	-	-		-
Total Expenditure		6 425 429	6 454 947	6 623 210	446 291	4 318 201	4 967 408	(649 207)	-13%	6 623 210
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(552 147)	595 823	372 427	202 021	650 423	279 320	371 103	133%	372 427
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all)		375 725	446 431	437 597	33 654	234 234	328 198	(93 964)	-29%	437 597
							-	-		-
							-	-		-
Surplus/(Deficit) after capital transfers & contributions		(176 423)	1 042 254	810 024	235 676	884 656	607 518			810 024
Taxation								-		
Surplus/(Deficit) after taxation		(176 423)	1 042 254	810 024	235 676	884 656	607 518			810 024
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(176 423)	1 042 254	810 024	235 676	884 656	607 518			810 024
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(176 423)	1 042 254	810 024	235 676	884 656	607 518			810 024

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, functional classification and funding) - Q3 Third Quarter

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		1 614	500	550	–	–	413	(413)	-100%	550
Vote 2 - City Finance		4 010	21 289	16 129	32	9 046	12 097	(3 051)	-25%	16 129
Vote 3 - Corporate Services		2 288	5 602	1 105	–	889	829	60	7%	1 105
Vote 4 - Community Services and Social Equity		40 154	40 401	41 471	5 121	20 283	31 103	(10 821)	-35%	41 471
Vote 5 - Infrastructure Services		308 960	580 999	211 962	29 927	202 469	158 971	43 497	27%	211 962
Vote 6 - Sustainable Development and City Enterprises		60 542	146 856	152 824	4 162	35 573	114 618	(79 045)	-69%	152 824
Vote 7 - Electricity		99 778	1 000	76 484	2 727	44 107	57 363	(13 256)	-23%	76 484
Total Capital Multi-year expenditure	4,7	517 347	796 646	500 525	41 969	312 366	375 394	(63 028)	-17%	500 525
Single Year expenditure appropriation	2									
Vote 1 - City Manager		2 151	3 500	1 900	–	–	1 425	(1 425)	-100%	1 900
Vote 2 - City Finance		6 345	16 565	4 785	–	–	3 589	(3 589)	-100%	4 785
Vote 3 - Corporate Services		2 563	12 326	4 042	–	1 200	3 032	(1 831)	-60%	4 042
Vote 4 - Community Services and Social Equity		3 553	833	9 956	155	395	7 467	(7 072)	-95%	9 956
Vote 5 - Infrastructure Services		3 549	600	2 243	–	–	1 682	(1 682)	-100%	2 243
Vote 6 - Sustainable Development and City Enterprises		2 140	2 198	3 534	–	141	2 650	(2 509)	-95%	3 534
Vote 7 - Electricity		–	3 250	–	831	831	–	831	–	–
Total Capital single-year expenditure	4	20 302	39 272	26 460	986	2 567	19 845	(17 278)	-87%	26 460
Total Capital Expenditure		537 649	835 918	526 985	42 955	314 933	395 239	(80 305)	-20%	526 985
Capital Expenditure - Functional Classification										
Governance and administration		18 345	49 638	29 461	863	11 966	22 096	(10 130)	-46%	29 461
Executive and council		2 639	2 100	2 000	–	–	1 500	(1 500)	-100%	2 000
Finance and administration		15 706	47 538	27 461	863	11 966	20 596	(8 630)	-42%	27 461
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		50 951	128 563	45 009	6 044	28 555	33 757	(5 202)	-15%	45 009
Community and social services		27 991	24 132	28 543	5 121	19 483	21 407	(1 924)	-9%	28 543
Sport and recreation		1 041	2 150	2 200	–	554	1 650	(1 096)	-66%	2 200
Public safety		94	2 875	1 975	148	148	1 481	(1 334)	-90%	1 975
Housing		21 824	99 406	12 291	775	8 371	9 219	(848)	-9%	12 291
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		239 149	104 991	197 379	22 856	137 874	148 034	(10 160)	-7%	197 379
Planning and development		37 614	44 830	137 288	2 919	24 761	102 966	(78 205)	-76%	137 288
Road transport		201 377	59 643	59 310	19 938	113 114	44 483	68 631	154%	59 310
Environmental protection		158	518	781	–	–	586	(586)	-100%	781
Trading services		227 154	548 106	250 528	12 724	133 500	187 896	(54 396)	-29%	250 528
Energy sources		99 778	241 154	76 484	2 727	44 107	57 363	(13 256)	-23%	76 484
Water management		58 052	196 583	84 618	6 963	52 551	63 463	(10 913)	-17%	84 618
Waste water management		54 322	94 269	76 326	3 034	36 843	57 245	(20 402)	-36%	76 326
Waste management		15 002	16 100	13 100	–	–	9 825	(9 825)	-100%	13 100
Other		2 050	4 620	4 607	468	3 037	3 455	(418)	-12%	4 607
Total Capital Expenditure - Functional Classification	3	537 649	835 918	526 985	42 955	314 933	395 239	(80 305)	-20%	526 985
Funded by:										
National Government		291 413	344 634	310 626	25 681	187 166	232 970	(45 803)	-20%	310 626
Provincial Government		37 077	101 327	126 971	4 115	20 609	95 228	(74 619)	-78%	126 971
District Municipality		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		328 491	445 961	437 597	29 797	207 775	328 198	(120 423)	-37%	437 597
Borrowing	6	49 401	300 000	–	–	–	–	–	–	–
Internally generated funds		159 758	89 957	89 388	13 158	107 158	67 041	40 117	60%	89 388
Total Capital Funding		537 649	835 918	526 985	42 955	314 933	395 239	(80 305)	-20%	526 985

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

Table C6 displays the financial position of the municipality as at 31 March 2023.

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

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		289 153	134 860	357 852	106 680	357 852
Call investment deposits		32 670		–	557 852	–
Consumer debtors			1 781 691	2 421 823	3 250 875	2 421 823
Other debtors		567 665	–	48 958	11 830	48 958
Current portion of long-term receivables		1 329 092		–	–	–
Inventory		366 958	173 496	101 717	427 829	101 717
Total current assets		2 585 538	2 090 047	2 930 350	4 355 065	2 930 350
Non current assets						
Long-term receivables				–	(1 570)	–
Investments				–	–	–
Investment property		925 869	821 671	821 671	893 010	821 671
Investments in Associate				–	–	–
Property, plant and equipment		6 918 275	7 125 684	6 825 684	7 028 154	6 825 684
Biological			1 070	1 070	655	1 070
Intangible		20 954	30 700	30 700	16 108	30 700
Other non-current assets		354 002	360 375	360 375	–	360 375
Total non current assets		8 219 101	8 339 501	8 039 501	7 936 357	8 039 501
TOTAL ASSETS		10 804 639	10 429 549	10 969 851	12 291 422	10 969 851
LIABILITIES						
Current liabilities						
Bank overdraft				101 622	–	101 622
Borrowing		79 163	101 622	79 163	25 402	79 163
Consumer deposits		135 729	114 344	132 962	142 192	132 962
Trade and other payables		2 161 907	1 106 988	2 180 378	2 323 637	2 180 378
Provisions		136 680	140 398	140 398	49 118	140 398
Total current liabilities		2 513 479	1 463 352	2 634 523	2 540 349	2 634 523
Non current liabilities						
Borrowing		713 902	499 353	623 935	124 582	623 935
Provisions		61 114	809 779	1 460 213	650 434	1 460 213
Total non current liabilities		775 015	1 309 133	2 084 148	775 015	2 084 148
TOTAL LIABILITIES		3 288 494	2 772 485	4 718 671	3 315 364	4 718 671
NET ASSETS	2	7 516 145	7 657 063	6 251 180	8 976 058	6 251 180
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		7 328 995	7 657 063	6 049 349	8 771 767	6 049 349
Reserves		187 150		201 831	204 291	201 831
TOTAL COMMUNITY WEALTH/EQUITY	2	7 516 145	7 657 063	6 251 180	8 976 058	6 251 180

Consolidated Budget Tables (With Municipal Entity: Safe City)

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	1 267 462	1 427 089	1 427 089	111 108	1 000 929	1 070 317	(69 387)	-6%	1 427 089
Service charges	3 633 237	4 306 994	4 306 994	314 560	2 945 805	3 230 246	(284 441)	-9%	4 306 994
Investment revenue	10 445	17 030	17 030	1 182	6 581	12 773	(6 191)	-48%	17 030
Transfers and subsidies	681 678	855 842	800 709	197 011	754 991	600 532	154 459	26%	800 709
Other own revenue	280 459	443 815	443 815	24 452	260 318	332 861	(72 543)	-22%	443 815
Total Revenue (excluding capital transfers and contributions)	5 873 281	7 050 770	6 995 637	648 313	4 968 624	5 246 728	(278 104)	-5%	6 995 637
Employee costs	1 483 037	1 591 704	1 633 253	118 530	1 139 669	1 224 940	(85 271)	-7%	1 633 253
Remuneration of Councillors	49 529	59 431	59 431	4 233	39 704	44 573	(4 870)	-11%	59 431
Depreciation & asset impairment	365 761	442 798	440 904	31 811	278 974	330 678	(51 703)	-16%	440 904
Finance charges	26 916	94 217	52 039	(968)	12 278	39 029	(26 751)	-69%	52 039
Inventory consumed and bulk purchases	3 034 515	3 071 580	3 142 652	214 229	2 237 948	2 356 989	(119 041)	-5%	3 142 652
Transfers and subsidies	32 413	47 825	38 008	4 939	34 469	28 506	5 962	21%	38 008
Other expenditure	1 433 258	1 147 391	1 256 924	73 518	575 160	942 693	(367 533)	-39%	1 256 924
Total Expenditure	6 425 429	6 454 947	6 623 210	446 291	4 318 201	4 967 408	(649 207)	-13%	6 623 210
Surplus/(Deficit)	(552 147)	595 823	372 427	202 021	650 423	279 320	371 103	133%	372 427
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	375 725	446 431	437 597	33 654	234 234	328 198	(93 964)	-29%	437 597
Transfers and subsidies - capital (monetary)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(176 423)	1 042 254	810 024	235 676	884 656	607 518	277 139	46%	810 024
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(176 423)	1 042 254	810 024	235 676	884 656	607 518	277 139	46%	810 024
Capital expenditure & funds sources									
Capital expenditure	537 696	835 918	526 985	42 955	314 972	395 239	(80 267)	-20%	526 985
Capital transfers recognised	328 491	445 961	437 597	29 797	207 775	328 198	(120 423)	-37%	437 597
Borrowing	-	300 000	-	-	-	-	-	-	-
Internally generated funds	209 206	89 957	89 388	13 158	107 197	67 041	40 156	60%	89 388
Total sources of capital funds	537 696	835 918	526 985	42 955	314 972	395 239	(80 267)	-20%	526 985
Financial position									
Total current assets	2 616 323	2 090 047	2 930 350		4 359 648				2 930 350
Total non current assets	7 724 864	8 339 501	8 039 501		7 944 330				8 039 501
Total current liabilities	2 480 510	1 463 352	2 634 523		2 541 876				2 634 523
Total non current liabilities	767 663	1 309 133	2 084 148		775 015				2 084 148
Community wealth/Equity	7 093 014	7 657 063	6 251 180		8 987 087				6 251 180
Cash flows									
Net cash from (used) operating	535 139	632 268	615 597	2 252	(269)	461 698	461 967	100%	615 597
Net cash from (used) investing	(524 932)	(835 918)	(523 292)	(15)	(39)	(392 469)	(392 431)	100%	(526 985)
Net cash from (used) financing	(81 573)	276 394	(23 606)	-	-	(17 705)	(17 705)	100%	(23 606)
Cash/cash equivalents at the month/year end	288 153	134 860	357 852	-	(308)	340 677	340 985	100%	65 006
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	494 869	114 439	115 934	116 227	125 807	128 891	617 294	4 117 587	5 831 047
Creditors Age Analysis									
Total Creditors	258 020	252 052	158 443	28 540	544 489	-	-	-	1 241 544

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		1 694 246	2 124 738	2 060 771	227 572	1 520 073	1 545 578	(25 505)	-2%	2 060 771
Executive and council		3 516	5 297	5 297	1 433	4 942	3 973	969	24%	5 297
Finance and administration		1 690 730	2 119 441	2 055 474	226 138	1 515 131	1 541 605	(26 474)	-2%	2 055 474
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		106 794	261 951	261 951	9 778	56 610	196 463	(139 853)	-71%	261 951
Community and social services		45 595	21 318	21 318	7 080	34 778	15 988	18 790	118%	21 318
Sport and recreation		410	308	308	318	471	231	240	104%	308
Public safety		12 979	4 191	4 191	820	5 871	3 144	2 728	87%	4 191
Housing		47 810	236 134	236 134	1 561	15 490	177 101	(161 611)	-91%	236 134
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		198 084	64 129	64 129	15 828	78 577	48 097	30 480	63%	64 129
Planning and development		47 093	56 731	56 731	6 267	44 451	42 548	1 903	4%	56 731
Road transport		150 816	-	-	9 496	33 853	-	33 853		-
Environmental protection		175	7 398	7 398	65	273	5 549	(5 276)	-95%	7 398
<i>Trading services</i>		4 160 649	5 315 563	5 315 563	425 178	3 517 870	3 986 672	(468 802)	-12%	5 315 563
Energy sources		2 570 880	3 305 883	3 305 883	226 620	2 131 894	2 479 412	(347 518)	-14%	3 305 883
Water management		1 157 405	1 590 735	1 590 735	147 245	1 024 342	1 193 051	(168 709)	-14%	1 590 735
Waste water management		281 882	231 533	231 533	29 551	239 216	173 650	65 566	38%	231 533
Waste management		150 482	187 411	187 411	21 762	122 418	140 558	(18 140)	-13%	187 411
<i>Other</i>	4	26 346	67 955	67 955	3 611	29 728	50 967	(21 239)	-42%	67 955
Total Revenue - Functional	2	6 186 119	7 834 337	7 770 369	681 967	5 202 858	5 827 777	(624 919)	-11%	7 770 369
Expenditure - Functional										
<i>Governance and administration</i>		1 074 503	1 423 527	1 399 635	242 439	2 463 707	1 049 726	1 413 981	135%	1 399 635
Executive and council		125 666	117 494	163 073	18 116	97 149	122 305	(25 156)	-21%	163 073
Finance and administration		929 231	1 285 221	1 216 920	223 037	2 354 135	912 690	1 441 445	158%	1 216 920
Internal audit		19 605	20 812	19 642	1 286	12 424	14 732	(2 307)	-16%	19 642
<i>Community and public safety</i>		562 723	613 713	540 011	47 135	461 777	405 008	56 769	14%	540 011
Community and social services		141 587	129 634	129 214	13 633	107 985	96 911	11 074	11%	129 214
Sport and recreation		138 184	153 119	147 756	9 556	102 662	110 817	(8 155)	-7%	147 756
Public safety		203 337	207 854	207 622	17 318	167 630	155 717	11 913	8%	207 622
Housing		70 045	110 226	42 564	5 919	76 192	31 923	44 269	139%	42 564
Health		9 570	12 879	12 854	709	7 308	9 641	(2 333)	-24%	12 854
<i>Economic and environmental services</i>		383 695	375 462	403 531	31 134	269 126	302 648	(33 522)	-11%	403 531
Planning and development		75 382	78 767	96 727	6 362	63 868	72 545	(8 677)	-12%	96 727
Road transport		285 433	270 632	282 199	22 693	187 208	211 649	(24 441)	-12%	282 199
Environmental protection		22 881	26 063	24 605	2 079	18 049	18 453	(404)	-2%	24 605
<i>Trading services</i>		3 843 130	4 323 068	4 212 499	120 381	1 073 921	3 159 374	(2 085 453)	-66%	4 212 499
Energy sources		2 518 576	2 707 082	2 773 851	12 694	155 178	2 080 388	(1 925 210)	-93%	2 773 851
Water management		916 076	1 187 780	984 740	70 305	567 067	738 555	(171 488)	-23%	984 740
Waste water management		289 706	294 535	338 156	28 256	251 815	253 617	(1 803)	-1%	338 156
Waste management		118 773	133 672	115 752	9 126	99 862	86 814	13 048	15%	115 752
<i>Other</i>		65 361	64 362	67 535	5 201	49 670	50 651	(982)	-2%	67 535
Total Expenditure - Functional	3	5 929 412	6 800 133	6 623 210	446 291	4 318 201	4 967 408	(649 207)	-13%	6 623 210
Surplus/ (Deficit) for the year		256 708	1 034 204	1 147 159	235 676	884 656	860 369	24 287	3%	1 147 159

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		–	66	66	(30)	(30)	50	(79)	-160,2%	66
Vote 2 - City Finance		1 682 482	2 098 137	2 034 169	225 956	1 512 140	1 525 627	(13 487)	-0,9%	2 034 169
Vote 3 - Corporate Services		4 822	7 947	7 947	1 458	5 924	5 960	(37)	-0,6%	7 947
Vote 4 - Community Services and Social Equity		209 796	221 410	221 410	30 027	162 252	166 057	(3 806)	-2,3%	221 410
Vote 5 - Infrastructure Services		1 596 211	1 831 866	1 831 866	186 433	1 300 736	1 373 900	(73 163)	-5,3%	1 831 866
Vote 6 - Sustainable Development and City Enterprises		121 927	369 028	369 028	11 503	89 941	276 771	(186 830)	-67,5%	369 028
Vote 7 - Electricity		2 570 880	3 305 883	3 305 883	226 620	2 131 894	2 479 412	(347 518)	-14,0%	3 305 883
Total Revenue by Vote	2	6 186 119	7 834 337	7 770 369	681 967	5 202 858	5 827 777	(624 919)	-10,7%	7 770 369
Expenditure by Vote	1									
Vote 1 - City Manager		158 231	157 775	148 400	18 974	124 929	111 300	13 629	12,2%	148 400
Vote 2 - City Finance		506 137	846 124	757 339	185 996	2 025 608	568 004	1 457 604	256,6%	757 339
Vote 3 - Corporate Services		150 339	202 819	242 457	14 401	114 532	181 843	(67 311)	-37,0%	242 457
Vote 4 - Community Services and Social Equity		827 164	801 718	837 659	71 254	653 113	628 245	24 868	4,0%	837 659
Vote 5 - Infrastructure Services		1 498 620	1 768 789	1 619 162	121 464	1 009 401	1 214 371	(204 971)	-16,9%	1 619 162
Vote 6 - Sustainable Development and City Enterprises		2 543 196	291 172	242 374	19 620	216 486	181 781	34 705	19,1%	242 374
Vote 7 - Electricity		245 726	2 731 736	2 775 819	14 582	174 132	2 081 864	(1 907 732)	-91,6%	2 775 819
Total Expenditure by Vote	2	5 929 412	6 800 133	6 623 210	446 291	4 318 201	4 967 408	(649 207)	-13,1%	6 623 210
Surplus/ (Deficit) for the year	2	256 708	1 034 204	1 147 159	235 676	884 656	860 369	24 287	2,8%	1 147 159

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1 267 462	1 427 089	1 427 089	111 108	1 000 929	1 070 317	(69 387)	-6%	1 427 089
Service charges - electricity revenue		2 551 156	3 183 150	3 183 150	216 737	2 077 075	2 387 362	(310 287)	-13%	3 183 150
Service charges - water revenue		789 024	819 610	819 610	65 411	622 467	614 708	7 759	1%	819 610
Service charges - sanitation revenue		179 996	174 569	174 569	17 827	153 148	130 927	22 222	17%	174 569
Service charges - refuse revenue		113 062	129 665	129 665	14 586	93 114	97 249	(4 135)	-4%	129 665
Rental of facilities and equipment		25 415	37 424	37 424	2 071	13 527	28 068	(14 541)	-52%	37 424
Interest earned - external investments		10 445	17 030	17 030	1 182	6 581	12 773	(6 191)	-48%	17 030
Interest earned - outstanding debtors		148 963	225 218	225 218	20 051	179 615	168 913	10 701	6%	225 218
Dividends received				-	-	-	-	-		-
Fines, penalties and forfeits		14 489	2 005	2 005	358	2 081	1 504	577	38%	2 005
Licences and permits		984	1 500	1 500	455	1 893	1 125	768	68%	1 500
Agency services		2 139	668	668	80	2 333	501	1 832	366%	668
Transfers and subsidies		681 678	855 842	800 709	197 011	754 991	600 532	154 459	26%	800 709
Other revenue		66 085	177 000	177 000	1 436	60 870	132 750	(71 880)	-54%	177 000
Gains		22 383		-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		5 873 281	7 050 770	6 995 637	648 313	4 968 624	5 246 728	(278 104)	-5%	6 995 637
Expenditure By Type										
Employee related costs		1 483 037	1 591 704	1 633 253	118 530	1 139 669	1 224 940	(85 271)	-7%	1 633 253
Remuneration of councillors		49 529	59 431	59 431	4 233	39 704	44 573	(4 870)	-11%	59 431
Debt impairment		569 024	300 000	300 000	1 770	15 810	225 000	(209 190)	-93%	300 000
Depreciation & asset impairment		365 761	442 798	440 904	31 811	278 974	330 678	(51 703)	-16%	440 904
Finance charges		26 916	94 217	52 039	(968)	12 278	39 029	(26 751)	-69%	52 039
Bulk purchases - electricity		2 950 207	2 200 000	2 300 000	146 577	1 729 275	1 725 000	4 275	0%	2 300 000
Inventory consumed		84 308	871 580	842 652	67 652	508 673	631 989	(123 316)	-20%	842 652
Contracted services		690 969	665 671	756 263	54 817	450 716	567 197	(116 481)	-21%	756 263
Transfers and subsidies		32 413	47 825	38 008	4 939	34 469	28 506	5 962	21%	38 008
Other expenditure		149 010	181 720	200 661	16 930	108 633	150 496	(41 863)	-28%	200 661
Losses		24 255		-	-	-	-	-		-
Total Expenditure		6 425 429	6 454 947	6 623 210	446 291	4 318 201	4 967 408	(649 207)	-13%	6 623 210
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(552 147)	595 823	372 427	202 021	650 423	279 320	371 103	133%	372 427
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all)		375 725	446 431	437 597	33 654	234 234	328 198	(93 964)	-29%	437 597
								-		-
								-		-
Surplus/(Deficit) after capital transfers & contributions		(176 423)	1 042 254	810 024	235 676	884 656	607 518			810 024
Taxation								-		
Surplus/(Deficit) after taxation		(176 423)	1 042 254	810 024	235 676	884 656	607 518			810 024
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(176 423)	1 042 254	810 024	235 676	884 656	607 518			810 024
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(176 423)	1 042 254	810 024	235 676	884 656	607 518			810 024

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		1 614	500	550	–	–	413	(413)	-100%	550
Vote 2 - City Finance		4 010	21 289	16 129	32	9 046	12 097	(3 051)	-25%	16 129
Vote 3 - Corporate Services		2 288	5 602	1 105	–	889	829	60	7%	1 105
Vote 4 - Community Services and Social Equity		40 154	40 401	41 471	5 121	20 283	31 103	(10 821)	-35%	41 471
Vote 5 - Infrastructure Services		308 960	580 999	211 962	29 927	202 469	158 971	43 497	27%	211 962
Vote 6 - Sustainable Development and City Enterprises		60 542	146 856	152 824	4 162	35 573	114 618	(79 045)	-69%	152 824
Vote 7 - Electricity		99 778	1 000	76 484	2 727	44 107	57 363	(13 256)	-23%	76 484
Total Capital Multi-year expenditure	4,7	517 347	796 646	500 525	41 969	312 366	375 394	(63 028)	-17%	500 525
Single Year expenditure appropriation	2									
Vote 1 - City Manager		2 151	3 500	1 900	–	–	1 425	(1 425)	-100%	1 900
Vote 2 - City Finance		6 345	16 565	4 785	–	–	3 589	(3 589)	-100%	4 785
Vote 3 - Corporate Services		2 563	833	4 042	–	1 200	3 032	(1 831)	-60%	4 042
Vote 4 - Community Services and Social Equity		3 553	12 326	9 956	155	395	7 467	(7 072)	-95%	9 956
Vote 5 - Infrastructure Services		3 549	600	2 243	–	–	1 682	(1 682)	-100%	2 243
Vote 6 - Sustainable Development and City Enterprises		2 188	2 198	3 534	–	180	2 650	(2 471)	-93%	3 534
Vote 7 - Electricity		–	3 250	–	831	831	–	831		–
Total Capital single-year expenditure	4	20 349	39 272	26 460	986	2 606	19 845	(17 239)	-87%	26 460
Total Capital Expenditure		537 696	835 918	526 985	42 955	314 972	395 239	(80 267)	-20%	526 985
Capital Expenditure - Functional Classification										
Governance and administration		18 345	49 638	29 461	863	11 966	22 096	(10 130)	-46%	29 461
Executive and council		2 639	2 100	2 000	–	–	1 500	(1 500)	-100%	2 000
Finance and administration		15 706	47 538	27 461	863	11 966	20 596	(8 630)	-42%	27 461
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		50 998	128 563	45 009	6 044	28 594	33 757	(5 163)	-15%	45 009
Community and social services		27 991	24 132	28 543	5 121	19 483	21 407	(1 924)	-9%	28 543
Sport and recreation		1 041	2 150	2 200	–	554	1 650	(1 096)	-66%	2 200
Public safety		142	2 875	1 975	148	186	1 481	(1 295)	-87%	1 975
Housing		21 824	99 406	12 291	775	8 371	9 219	(848)	-9%	12 291
Health		–	–	–	–	–	–	–		–
Economic and environmental services		239 149	104 991	197 379	22 856	137 874	148 034	(10 160)	-7%	197 379
Planning and development		37 614	44 830	137 288	2 919	24 761	102 966	(78 205)	-76%	137 288
Road transport		201 377	59 643	59 310	19 938	113 114	44 483	68 631	154%	59 310
Environmental protection		158	518	781	–	–	586	(586)	-100%	781
Trading services		227 154	548 106	250 528	12 724	133 500	187 896	(54 396)	-29%	250 528
Energy sources		99 778	241 154	76 484	2 727	44 107	57 363	(13 256)	-23%	76 484
Water management		58 052	196 583	84 618	6 963	52 551	63 463	(10 913)	-17%	84 618
Waste water management		54 322	94 269	76 326	3 034	36 843	57 245	(20 402)	-36%	76 326
Waste management		15 002	16 100	13 100	–	–	9 825	(9 825)	-100%	13 100
Other		2 050	4 620	4 607	468	3 037	3 455	(418)	-12%	4 607
Total Capital Expenditure - Functional Classification	3	537 696	835 918	526 985	42 955	314 972	395 239	(80 267)	-20%	526 985
Funded by:										
National Government		291 413	344 634	310 626	25 681	187 166	232 970	(45 803)	-20%	310 626
Provincial Government		37 077	101 327	126 971	4 115	20 609	95 228	(74 619)	-78%	126 971
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Transfers recognised - capital		–	–	–	–	–	–	–		–
Borrowing	6	328 491	445 961	437 597	29 797	207 775	328 198	(120 423)	-37%	437 597
Internally generated funds		209 206	89 957	89 388	13 158	107 197	67 041	40 156	60%	89 388
Total Capital Funding		537 696	835 918	526 985	42 955	314 972	395 239	(80 267)	-20%	526 985

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

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		15 140	134 860	357 852	106 802	357 852
Call investment deposits		257 921		–	562 310	–
Consumer debtors		1 959 578	1 781 691	2 421 823	3 250 875	2 421 823
Other debtors		15 129	–	48 958	11 832	48 958
Current portion of long-term receivables				–	–	–
Inventory		368 555	173 496	101 717	427 829	101 717
Total current assets		2 616 323	2 090 047	2 930 350	4 359 648	2 930 350
Non current assets						
Long-term receivables		(14 920)		–	(1 570)	–
Investments				–	–	–
Investment property		877 142	821 671	821 671	893 010	821 671
Investments in Associate				–	–	–
Property, plant and equipment		6 747 450	7 125 684	6 825 684	7 036 127	6 825 684
Biological		693	1 070	1 070	655	1 070
Intangible		18 198	30 700	30 700	16 108	30 700
Other non-current assets		96 300	360 375	360 375	–	360 375
Total non current assets		7 724 864	8 339 501	8 039 501	7 944 330	8 039 501
TOTAL ASSETS		10 341 187	10 429 549	10 969 851	12 303 978	10 969 851
LIABILITIES						
Current liabilities						
Bank overdraft				101 622	–	101 622
Borrowing		79 163	101 622	79 163	25 402	79 163
Consumer deposits		136 091	114 344	132 962	142 192	132 962
Trade and other payables		2 211 812	1 106 988	2 180 378	2 324 100	2 180 378
Provisions		53 444	140 398	140 398	50 182	140 398
Total current liabilities		2 480 510	1 463 352	2 634 523	2 541 876	2 634 523
Non current liabilities						
Borrowing		124 582	499 353	623 935	124 582	623 935
Provisions		643 082	809 779	1 460 213	650 434	1 460 213
Total non current liabilities		767 663	1 309 133	2 084 148	775 015	2 084 148
TOTAL LIABILITIES		3 248 173	2 772 485	4 718 671	3 316 892	4 718 671
NET ASSETS	2	7 093 014	7 657 063	6 251 180	8 987 087	6 251 180
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6 891 396	7 657 063	6 049 349	8 782 796	6 049 349
Reserves		201 618		201 831	204 291	201 831
TOTAL COMMUNITY WEALTH/EQUITY	2	7 093 014	7 657 063	6 251 180	8 987 087	6 251 180

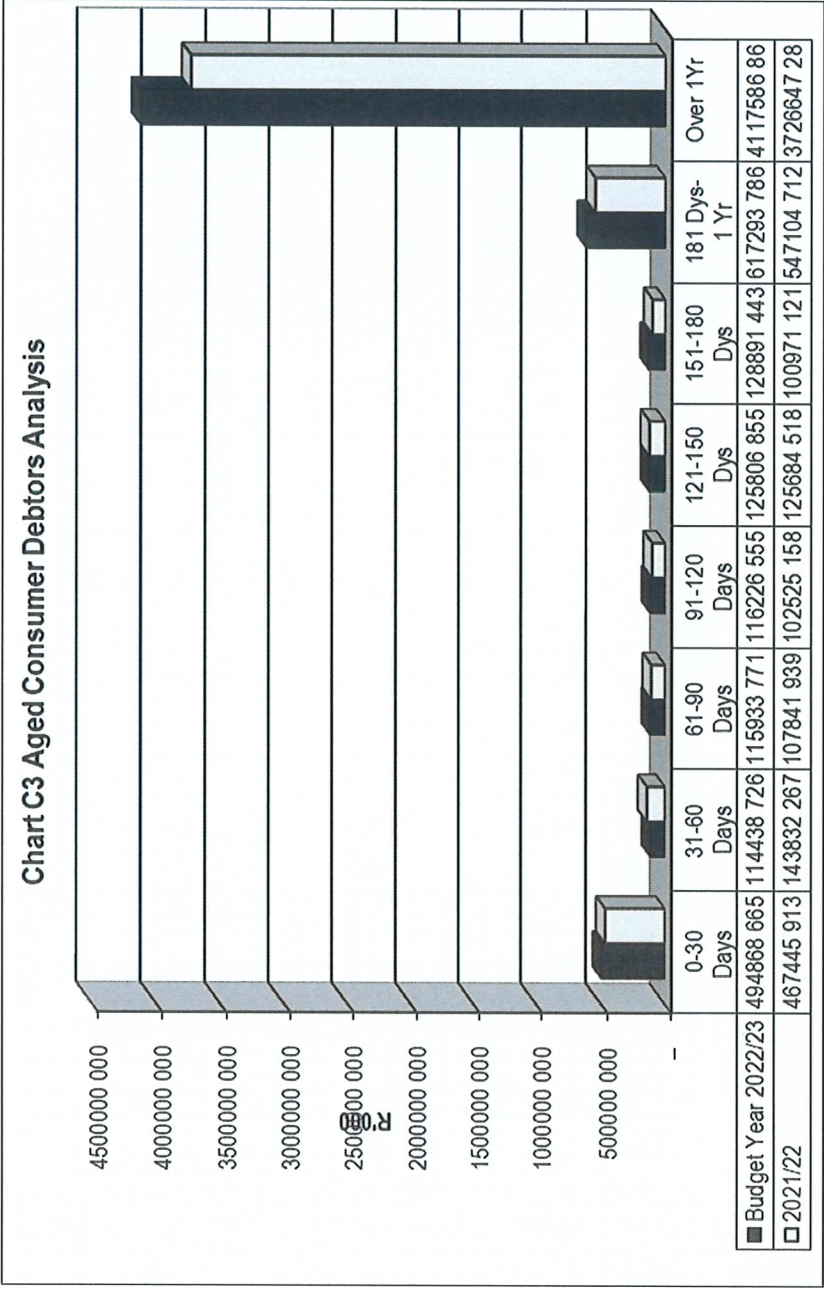
PART 2 – SUPPORTING DOCUMENTATION

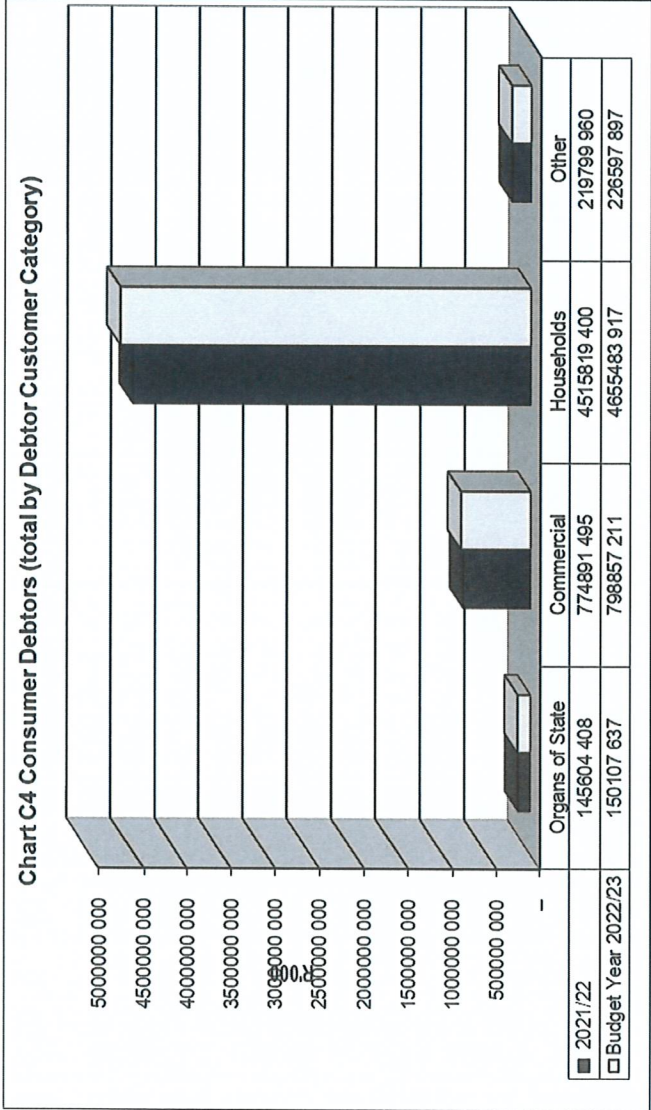
2.1 Debtors Analysis

The table presented below summarises the Debtors Age Analysis as at 31 March 2023

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

Description		Budget Year 2022/23										Total	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 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr						
R thousands		NT Code													
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water		1200	125 180	34 745	36 430	45 472	39 485	61 394	308 310	1 714 654	2 365 670	2 169 314			1 346 721
Trade and Other Receivables from Exchange Transactions - Electricity		1300	138 280	21 895	24 339	16 704	14 324	15 716	53 246	188 309	472 814	288 299			119 456
Receivables from Non-exchange Transactions - Property Rates		1400	147 206	24 524	23 618	22 417	41 403	21 132	100 580	740 525	1 121 404	926 056			551 569
Receivables from Exchange Transactions - Waste Water Management		1500	27 835	6 292	5 922	5 987	5 734	5 686	28 468	268 535	354 460	314 410			217 737
Receivables from Exchange Transactions - Waste Management		1600	15 668	3 528	3 271	3 099	3 512	3 003	17 081	150 166	199 327	176 860			122 372
Receivables from Exchange Transactions - Property Rental Debtors		1700	1 752	282	791	487	447	528	3 817	44 843	52 948	50 123			36 516
Interest on Arrear Debtor Accounts		1810	41 816	22 866	21 549	22 042	20 629	21 178	105 142	817 332	1 072 554	986 323			617 880
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820													
Other		1900	(2 869)	307	14	19	274	255	649	193 223	191 871	194 420			191 228
Total By Income Source		2000	494 869	114 439	115 934	116 227	125 807	128 891	617 294	4 117 587	5 831 047	5 105 806		-	3 203 478
2021/22 - totals only			467 446	143 832	107 842	102 525	125 685	100 971	547 105	3 726 647	5 322 053	4 602 933			2 720 244
Debtors Age Analysis By Customer Group															
Organs of State		2200	22 199	4 975	4 206	4 641	6 252	3 902	8 069	95 864	150 108	118 728			72 169
Commercial		2300	228 969	23 154	23 953	18 924	21 841	19 422	68 115	394 479	798 857	522 781			276 724
Households		2400	245 008	81 963	83 547	89 101	93 125	101 766	521 112	3 439 863	4 655 484	4 244 966			2 699 882
Other		2500	(1 308)	4 347	4 228	3 561	4 589	3 801	19 998	187 381	226 598	219 330			154 703
Total By Customer Group		2600	494 869	114 439	115 934	116 227	125 807	128 891	617 294	4 117 587	5 831 047	5 105 806		-	3 203 478





The information presented in the chart above reflects a decrease in the outstanding debtor’s balances when compared to the prior month balance bringing the total outstanding debtors balance to R 5.106 billion.

Total debt owed to the municipality ranked from highest to lowest for current budget year reflects that households owe 83% of the total municipal debt as detailed below:

- ✓ Households 84%
- ✓ Commercial 10%
- ✓ Other 4%
- ✓ Organs of State 2%

2.2 Creditors Analysis

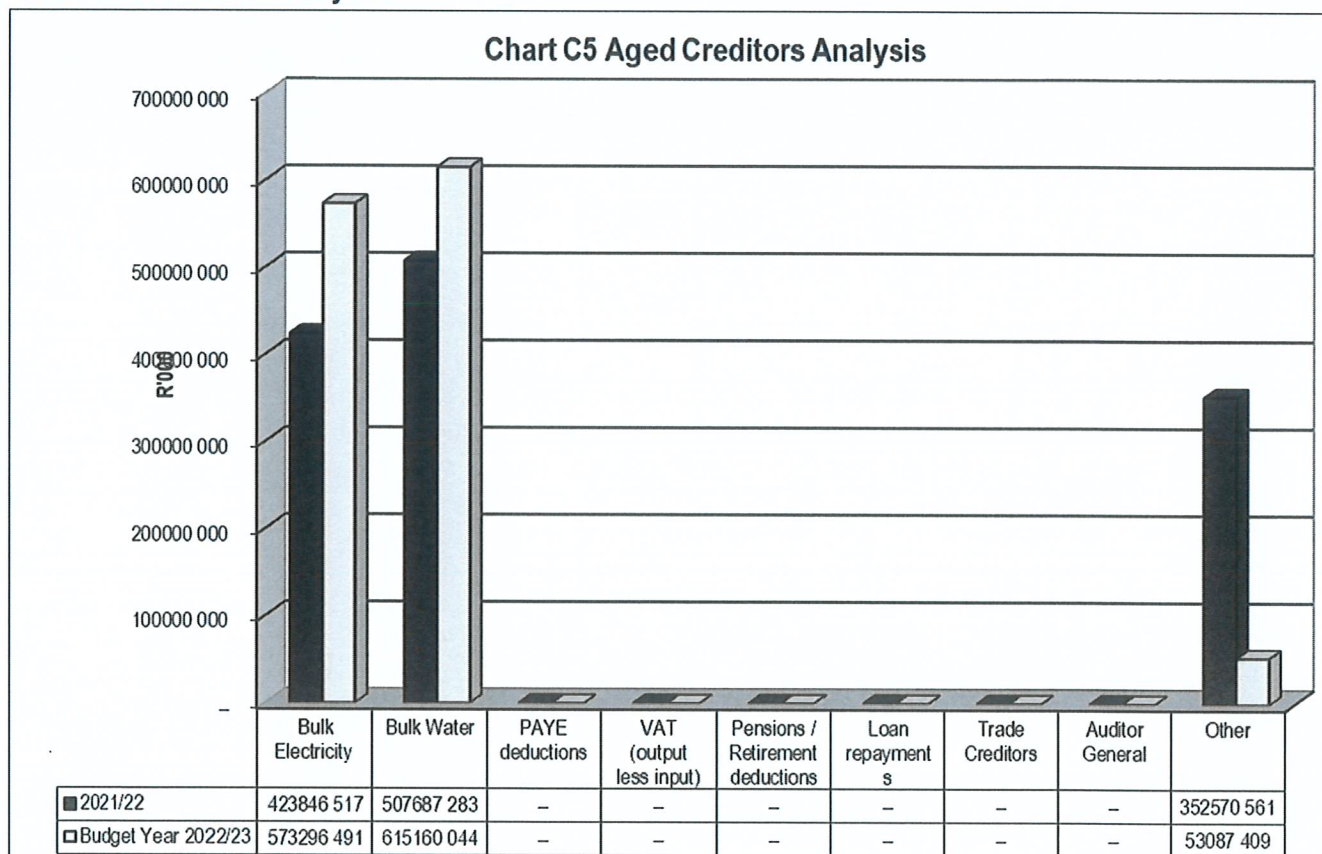
Table SC 4 below presents the aged creditors as at 31 March 2023

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

Description	NT Code	Budget Year 2022/23									Prior year
		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	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	100	144 445	175 800	73 603	(15 000)	194 449				573 296	423 847
Bulk Water	200	75 781	61 600	84 710	43 480	349 590				615 160	507 687
PAYE deductions	300									-	-
VAT (output less input)	400									-	-
Pensions / Retirement deductions	500									-	-
Loan repayments	600									-	-
Trade Creditors	700									-	-
Auditor General	800									-	-
Other	900	37 795	14 652	130	61	450				53 087	352 571
Total By Customer Type	1000	258 020	252 052	158 443	28 540	544 489	-	-	-	1 241 544	1 284 104

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

Chart 3: Creditors Analysis



2.3 Investment Portfolio Analysis

The following information presents the short-term investments balances broken down per investment type as at 31 March 2023.

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality										343 085	2 561	(293 635)	505 852	557 863
														-
														-
														-
														-
Municipality sub-total										343 085		(293 635)	505 852	557 863
Entities										1 878	10	2 570		4 458
														-
														-
														-
														-
Entities sub-total										1 878		2 570	-	4 458
TOTAL INVESTMENTS AND INTEREST	2									344 963		(291 065)	505 852	562 322

The total consolidated investment balances as at 31 March 2023 amounted to R 562.322 million.

2.4 Allocation and Grant receipts and Expenditure

Grant Receipts: The total operational and capital grant receipts for third quarter amounted to R 1.153 billion that is inclusive of equitable share of R 696.056 million and Capital transfers of R 386.717 million.

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		631 359	940 499	743 929	199 586	745 271	705 374	39 897	5,7%	743 929
Local Government Equitable Share		616 262	924 145	696 056	192 576	696 056	693 109	2 947	0,4%	696 056
Finance Management		1 900	1 950	1 950		1 950	1 463	487	33,3%	1 950
Municipal Systems Improvement										
EPWP Incentive		3 516	5 231	5 231	1 569	5 231	3 923	1 308	33,3%	5 231
Water Services Infrastructure Grant (WSIG)-OPERATING				30 000	3 900	30 000		30 000		30 000
Energy Efficiency and Demand Management										
Operating costs-MIG		9 681	9 173	10 692	1 541	12 034	6 880	5 155	74,9%	10 692
Provincial Government:		26 247	138 064	56 610	508	21 567	103 548	(83 149)	-80,3%	56 610
Human Settlements - Title Deeds Restoration				4 772						4 772
Housing Accreditation-OPERATING		3 853	19 253	8 652		2 063	14 440	(12 376)	-85,7%	8 652
Human Settlements - Accredited Municipal RO			36 850	(0)			27 637	(27 637)	-100,0%	(0)
Housing Projects -OPERATING		9 106	71 083	10 318		2 051	53 312	(51 261)	-96,2%	10 318
Arts and Culture- Community Library Services										
Community Library Service and Provincialsation Library-OPERATING		12 863	10 070	16 458	508	15 946	7 553	8 393	111,1%	16 458
Tatham Art Gallery-OPERATING		425	809	164		339	606	(267)	-44,1%	164
COGTA				16 245						16 245
Municipal Employment Initiative - OPERATING						1 000		1 000		
SETA- Bursaries for Non Employees- OPERATING						168		168		
District Municipality:										
[insert description]										
Other grant providers:										
Total Operating Transfers and Grants	5	657 606	1 078 563	800 539	200 094	766 839	808 922	(43 252)	-5,3%	800 539
Capital Transfers and Grants										
National Government:		305 550	341 634	310 115	80 425	308 773	256 226	52 547	20,5%	310 115
Municipal Infrastructure Grant (MIG)		199 650	217 980	216 461	36 612	215 119	163 485	51 634	31,6%	216 461
Public Transport and Systems		11 900								
Neighbourhood Development Partnership		34 000	34 500	34 500	9 559	34 500	25 875	8 625	33,3%	34 500
Dept of Mineral/Electricity										
Intergrated National Electrification Programme		20 000	29 154	29 154	14 154	29 154	21 866	7 289	33,3%	29 154
Municipal Systems Improvement										
Water Services Infrastructure Grant (WSIG)-CAPITAL		40 000	60 000	30 000	20 100	30 000	45 000	(15 000)	-33,3%	30 000
Energy Efficiency and Demand Management										
Provincial Government:		48 143	104 797	127 482	59 287	77 945	78 598	(653)	-0,8%	127 482
Airport Development Project										
PGCAP:Z2:GREATER EDENDALE PROJECTS				92 869						92 869
KZNPA			6 000	6 600			4 500	(4 500)	-100,0%	6 600
Housing-Military Veterans				511						511
PMB Airport- CAPITAL		1 000	3 000	3 047		3 000	2 250	750	33,3%	3 047
Arts and Culture-Museum Subsidies										
COGTA				16 323						16 323
Manaye Area Precinct Upgrade-CAPITAL										
Human Settlement			2 000	2 200			1 500	(1 500)	-100,0%	2 200
Housing Accreditation-CAPITAL			93 797	5 591			70 348	(70 348)	-100,0%	5 591
Eastwood Primary Substation-CAPITAL		15 000				10 000		10 000		
Jika Joe Community Residential Units-CAPITAL		12 986			891	5 022		5 022		
Greater Edendale Development Initiative-CAPITAL		8 159				1 328		1 328		
Youth Enterprise Park-CAPITAL		188								
Informal Economy Instructure Development-CAPITAL										
Corridor Development- CAPITAL		6 600								
Municipal Disaster Relief Grant-CAPITAL		620								
Community Library Service and Provincialsation Library-CAPITAL		3 500		341						341
Provincial Government:										
Arts and Culture-Museum Subsidies - Tatham Art Gallery		90				200		200		
Upgrading Informal Settlements- CAPITAL					58 395	58 395		58 395		
District Municipality:										
Other grant providers:										
[insert description]										
Total Capital Transfers and Grants	5	353 694	446 431	437 597	139 712	386 717	334 823	51 894	15,5%	437 597
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 011 300	1 524 994	1 238 136	339 806	1 153 556	1 143 746	8 642	0,8%	1 238 136

Grants Expenditure: The amount spent in respect of conditional grants amounted to R 989.224 million for the third quarter of the financial year which is inclusive of operating expenditure of R754.991 million and capital expenditure of R234.234 million.

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		31 229	940 499	743 929	194 973	736 253	557 947	178 307	32,0%	743 929
Local Government Equitable Share			924 145	696 056	192 576	696 056	522 042	174 014	33,3%	696 056
Finance Management	1 900		1 950	1 950	706	1 367	1 463	(95)	-6,5%	1 950
Municipal Systems Improvement			5 231			-				-
EPWP Incentive	3 516			5 231	1 463	4 971	3 923	1 048	26,7%	5 231
Water Services Operating Subsidy	18 782				87	29 016		29 016		-
Public Transport Infrastructure	500					-		-		-
Water Services Infrastructure Grant (WSIG)-OPERATING				30 000			22 500	(22 500)	-100,0%	30 000
Energy Efficiency and Demand Management			9 173					-		-
Operating costs-MIG	6 531			10 692	141	4 843	8 019	(3 176)	-39,6%	10 692
Provincial Government:		33 944	138 064	56 610	2 038	18 737	42 458	(23 784)	-56,0%	56 610
Expanded Public Works Grant	62					-		-		-
Human Settlements - Title Deeds Restoration			19 253	4 772		-	3 579	(3 579)	-100,0%	4 772
Housing Accreditation-OPERATING	4 663		36 850	8 652	472	2 067	6 489	(4 422)	-68,1%	8 652
Human Settlements - Accredited Municipal RO			71 083	(0)			(0)	0	-100,0%	(0)
Housing Projects -OPERATING	9 106		10 070	10 318		2 051	7 739	(5 688)	-73,5%	10 318
Arts and Culture- Community Library Services						-		-		-
Community Library Service and Provincialisation Library-OPERATING	15 382			16 458	916	8 745	12 344	(3 599)	-29,2%	16 458
Arts and Culture-Museum Subsidies			809	164		-	123	(123)	-100,0%	164
Tatham Art Gallery-OPERATING	422					-		-		-
Greater Edendale Development Initiative-OPERATING	3 223				617	5 643		5 643		-
Operation Dlusumlando-OPERATING	1 087			16 245			12 184	(12 184)	-100,0%	16 245
SETA- Bursaries for Non Employees- OPERATING						168		168		-
COGTA								-		-
KZN-Military Veterans					33	63		63		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
0								-		
Total operating expenditure of Transfers and Grants:		65 173	1 078 563	800 539	197 011	754 991	600 404	154 523	25,7%	800 539
Capital expenditure of Transfers and Grants										
National Government:		331 771	341 634	310 115	29 135	213 168	232 586	(19 418)	-8,3%	310 115
Municipal Infrastructure Grant (MIG)	203 223		217 980	216 461	25 176	163 420	162 346	1 074	0,7%	216 461
Public Transport and Systems	62 323					-	-	-		-
Neighbourhood Development Partnership	35 000		34 500	34 500	160	21 719	25 875	(4 156)	-16,1%	34 500
Dept of Mineral/Electricity						-	-	-		-
Intergrated National Electrification Porgramme	11 230		29 154	29 154	2 675	23 054	21 866	1 188	5,4%	29 154
Municipal Systems Improvement						876		876		-
Water Services Infrastructure Grant (WSIG)-CAPITAL	19 995		60 000	30 000	1 125	4 099	22 500	(18 401)	-81,8%	30 000
Energy Efficiency and Demand Manaagement						-		-		-
Provincial Government:		37 077	104 797	127 482	4 519	21 066	95 612	(74 546)	-78,0%	127 482
Airport Development Project							-	-		-
PGCAP:Z2:GREATER EDENDALE PROJECTS				92 869			69 651	(69 651)	-100,0%	92 869
KZNPA	6 000			6 600			4 950	(4 950)	-100,0%	6 600
Housing-Military Veterans				511			383	(383)	-100,0%	511
PMB Airport- CAPITAL	326			3 047	471	2 815	2 286	530	23,2%	3 047
Arts and Culture-Museum Subsidies								-		-
COGTA			3 000	16 323			12 242	(12 242)	-100,0%	16 323
Manaye Area Precinct Upgrade-CAPITAL								-		-
Human Settlement			2 000	2 200			1 650	(1 650)	-100,0%	2 200
Housing Accreditation-CAPITAL	1 786		93 797	5 591		141	4 194	(4 053)	-96,6%	5 591
Eastwood Primary Substation-CAPITAL	9 079					7 797		7 797		-
Jika Joe Community Residential Units-CAPITAL	14 019				775	4 367		4 367		-
Greater Edendale Development Initiative-CAPITAL	2 546				2 759	5 299		5 299		-
Youth Enterprise Park-CAPITAL	140				126	126		126		-
Informal Economy Instructure Development-CAPITAL	1 700				326			-		-
Community Library Service and Provincialisation Library-CAPITA	7 399			341	(49)		256	(256)	-100,0%	341
Provincial Government:	81							-		-
Operation Dlusumlando-Capital					110	520		520		-
District Municipality:		-	-	-	-	-	-	-		-
0								-		
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		368 848	446 431	437 597	33 654	234 234	328 198	(93 964)	-28,6%	437 597
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		434 021	1 524 994	1 238 136	230 665	989 224	928 602	60 558	6,5%	1 238 136

2.5 Councillor and Board Member and Employee Benefits

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

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		38 472	3 290	3 290	3 380	31 593	2 467	29 126	1181%	3 290
Pension and UIF Contributions		3 050	3 123	3 123	203	1 908	2 343	(434)	-19%	3 123
Medical Aid Contributions		1 645	7 584	7 584	157	1 320	5 688	(4 368)	-77%	7 584
Motor Vehicle Allowance		3 551	37 225	37 225	221	1 938	27 919	(25 981)	-93%	37 225
Cellphone Allowance		2 712	847	847	265	2 896	635	2 260	356%	847
Housing Allowances		100	7 362	7 362	7	63	5 522	(5 458)	-99%	7 362
Other benefits and allowances		-	-	-	(2)	(15)	-	(15)	-	-
Sub Total - Councillors		49 529	59 431	59 431	4 233	39 704	44 573	(4 870)	-11%	59 431
% increase	4		20,0%	20,0%						20,0%
Senior Managers of the Municipality										
Basic Salaries and Wages		8 516	9 757	54 757	683	6 430	41 068	(34 638)	-84%	9 757
Pension and UIF Contributions		805	898	645	81	583	484	100	21%	898
Medical Aid Contributions		107	100	100	31	241	75	166	222%	100
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		250	-	-	-	391	-	391	-	-
Motor Vehicle Allowance		2 034	839	839	97	699	629	70	11%	839
Cellphone Allowance		107	88	160	11	79	120	(41)	-34%	88
Housing Allowances		192	24	24	18	151	18	133	725%	24
Other benefits and allowances		28	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		12 039	11 706	56 526	921	8 575	42 395	(33 820)	-80%	11 706
% increase	4		-2,8%	369,5%						-2,8%
Other Municipal Staff										
Basic Salaries and Wages		875 423	919 050	898 822	77 665	699 695	674 116	25 579	4%	919 050
Pension and UIF Contributions		168 338	193 655	273 709	14 949	135 683	205 282	(69 599)	-34%	193 655
Medical Aid Contributions		129 063	97 380	114 989	6 212	53 025	86 242	(33 217)	-39%	97 380
Overtime		110 789	104 445	95 136	8 813	93 842	71 352	22 490	32%	104 445
Performance Bonus		66 563	81 379	83 370	70	66 976	62 527	4 449	7%	81 379
Motor Vehicle Allowance		28 706	35 361	34 331	2 578	22 407	25 749	(3 342)	-13%	35 361
Cellphone Allowance		4 606	4 917	4 867	409	3 635	3 650	(15)	0%	4 917
Housing Allowances		4 245	4 628	4 708	375	3 413	3 531	(118)	-3%	4 628
Other benefits and allowances		47 151	37 582	37 687	2 995	26 056	28 265	(2 209)	-8%	37 582
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		24 907	18 382	17 411	2 651	17 383	13 058	4 325	33%	18 382
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		1 459 790	1 496 777	1 565 031	116 717	1 122 116	1 173 773	(51 657)	-4%	1 496 777
% increase	4		2,5%	7,2%						2,5%
Total Parent Municipality		1 521 359	1 567 914	1 680 989	121 871	1 170 395	1 260 741	(90 347)	-7%	1 567 914
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		232	12 005	12 005	-	166	9 004	(8 837)	-98%	12 005
Sub Total - Board Members of Entities		232	12 005	12 005	-	166	9 004	(8 837)	-98%	12 005
% increase	4		5067,7%	5067,7%						5067,7%
Senior Managers of Entities										
Basic Salaries and Wages		768	818	818	62	619	613	5	1%	818
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		29	36	36	3	23	27	(4)	-15%	36
Overtime		-	350	350	-	-	263	(263)	-100%	350
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		30	39	39	3	23	30	(7)	-24%	39
Cellphone Allowance		10	12	12	1	8	9	(1)	-10%	12
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		837	1 255	1 255	68	672	941	(269)	-29%	1 255
% increase	4		49,9%	49,9%						49,9%
Other Staff of Entities										
Basic Salaries and Wages		8 109	8 348	8 348	656	6 496	6 261	235	4%	8 348
Pension and UIF Contributions		555	682	682	48	430	512	(82)	-16%	682
Medical Aid Contributions		1 036	1 278	1 278	85	800	958	(159)	-17%	1 278
Overtime		376	-	-	19	259	-	259	-	-
Motor Vehicle Allowance		102	148	148	9	77	111	(34)	-31%	148
Cellphone Allowance		79	74	74	9	80	56	24	43%	74
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		55	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		10 311	10 530	10 530	824	8 140	7 898	243	3%	10 530
% increase	4		2,1%	2,1%						2,1%
Total Municipal Entities		11 380	23 789	23 789	892	8 978	17 842	(8 864)	-50%	23 789
TOTAL SALARY, ALLOWANCES & BENEFITS		1 532 740	1 591 704	1 704 778	122 763	1 179 373	1 278 584	(99 210)	-8%	1 591 704
% increase	4		3,8%	11,2%						3,8%
TOTAL MANAGERS AND STAFF		1 482 978	1 520 268	1 633 342	118 530	1 139 503	1 225 007	(85 503)	-7%	1 520 268

Councillor Allowances

The total councillors allowance year to date budget for month of March 2023 amounted to R 44.573 million. The year to date actual councillor's allowance amounted to R 39.704 million.

Employee Benefits

The total consolidated salaries expenditure as at 31 March 2023 amounted to R 1.140 billion, against the year to date budget of R 1.225 billion, resulting in a slight variance of -7%.

Board Member Fees – Safe City

The municipal entity's board members offer a voluntary service to the organisation

The detailed staff benefits report is contained in the s66 report

2.6 Parent Municipality Financial Performance

REVENUE ANALYSIS

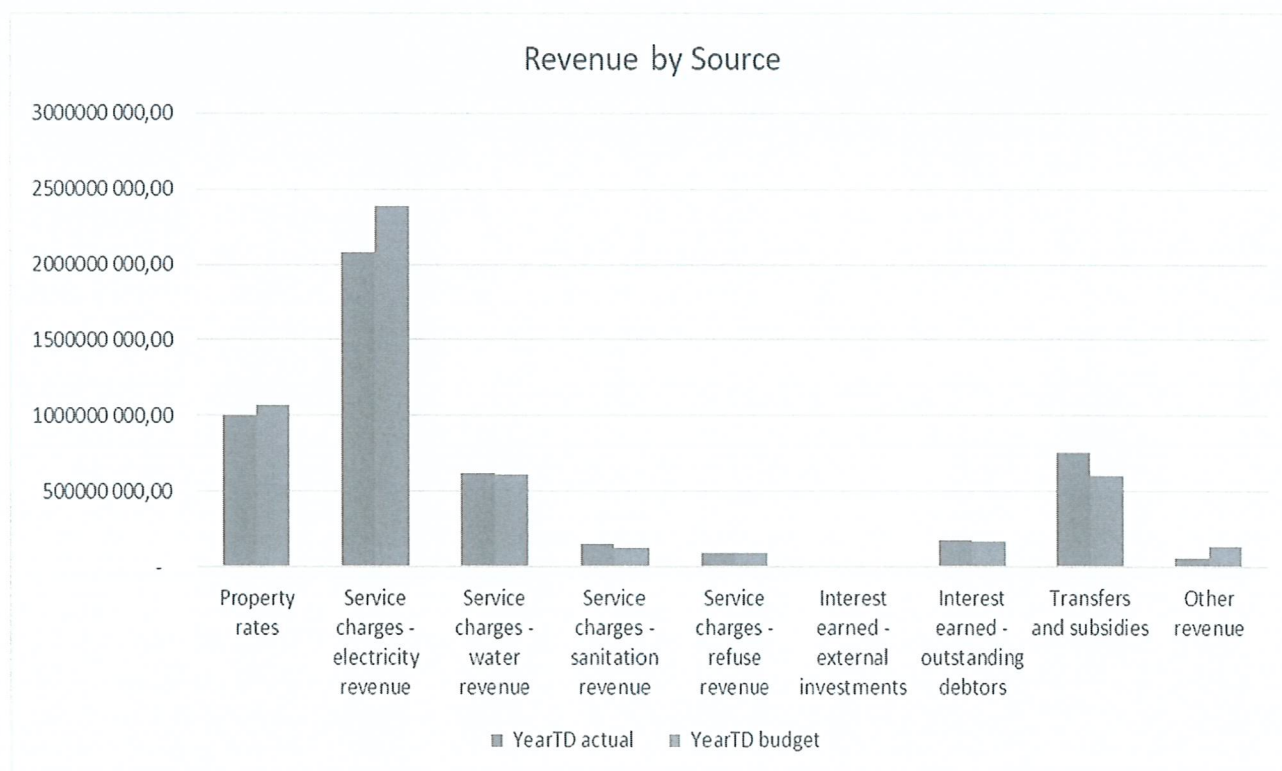
This section on material variances to the Service Delivery & Budget Implementation Plan analyses the financial as well as the non-financial YTD performance targets for the third quarter

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

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

2.6.1 FINANCIAL PERFORMANCE

Chart 4: Revenue Analysis



Service Charges – Electricity Revenue: This is a major revenue source of the Municipality contributing 42% of the actual Year operating revenue basket.

Property Rates is the third largest contributor to the operating revenue basket making up 20% of the total operating revenue. When comparing YTD Actual revenue earned to YTD Budget, there is an under performance of -6% as at 31 March 2023.

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 13% of the total operating revenue basket; there is an over performance against the budget causing a 1% variance when comparing YTD actual to YTD Budget.

Service Charges - sanitation revenue: reflects an over performance of 17% when comparing YTD actual revenue and YTD budget.

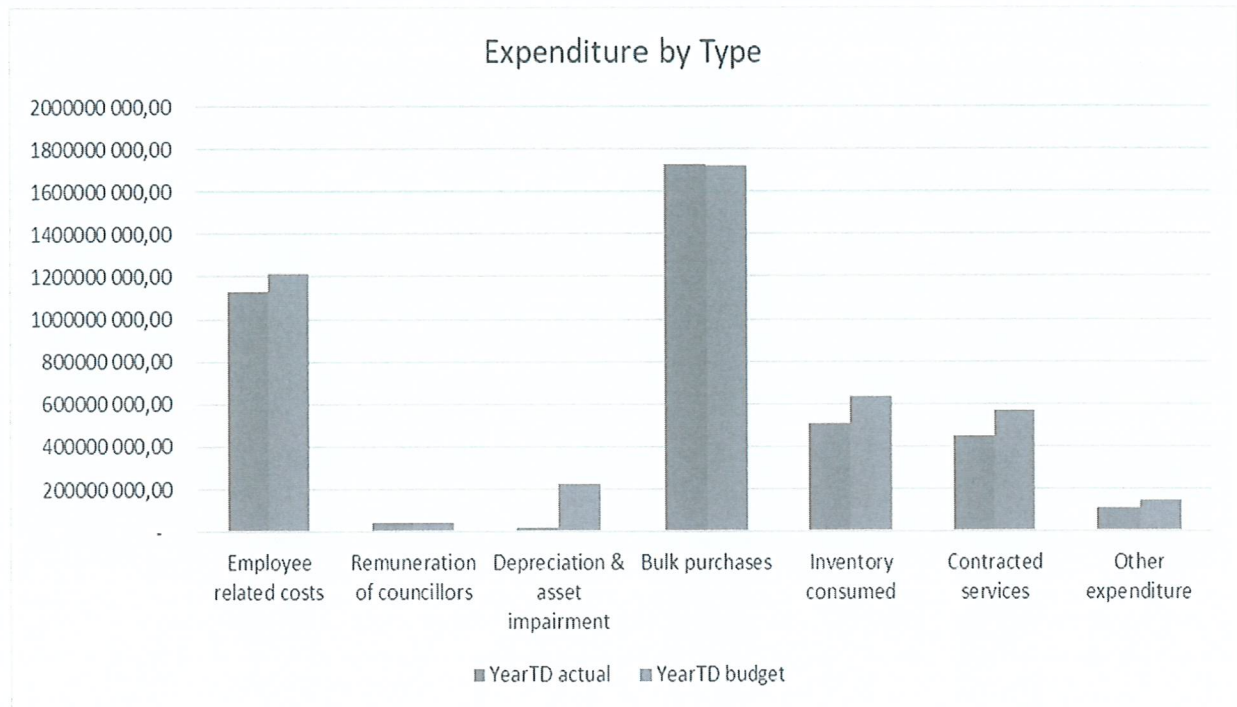
Service Charges - refuse revenue reflects an under performance of -4% when comparing the YTD actual revenue to the YTD budget.

Interest earned – outstanding debtors and other revenue have variances of 6% and -54% respectively at the end of third quarter.

OPERATIONAL EXPENDITURE

The chart below presents the third quarter YTD operational expenditure movements against the YTD budgets.

Chart 5: Expenditure by category



Bulk Purchases: This is a major expenditure cost driver of the Municipality contributing 40% of the total actual YTD operating expenditure basket.

Employee Related Costs: There is a variance of -7% 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 cost is contained in the MFMA S66 report on staff benefits.

Other Expenditure's YTD actual figure for Other Expenditure for the third quarter amounted to R107.804 million while the YTD budget amounted to R147.955 million resulting in a variance of -27% when comparing YTD actual expenditure to YTD budget.

Depreciation & Asset Impairment: The YTD budget for depreciation & asset impairment figure amounted to R331.303 million and the YTD actual being R 278.319 million.

Finance Charges: YTD budgeted figure for finance charges for the year amounted to R39.029 million and the Actual YTD amounted to R 12.278 million, resulting in a variance of -69%.

Inventory Consumed: YTD actual figure for inventory consumed for third quarter amounted to R508.673 million, which is inclusive of water bulk purchases of R450.249 million. Water Bulk purchases as at the end of quarter three amounted to 89% of the total actual expenditure of inventory consumed.

Contracted Services: YTD Budget for contracted services amounted to R 566.436 million, whilst the actual amounted to R 450.507 million, resulting in a variance of -20%.

2.7 Municipal Entity Financial Performance

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

Description	2019/20	Current Year 2022/23							
	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	90	80	-	10	126	60	0	111%	80
Transfers recognised - operational	-	-	-	-	-	-	-		-
Other own revenue	12 417	14 810	-	3 219	9 659	9 660	(0)	-0%	14 810
Total Revenue (excluding capital transfers and contributions)	12 507	14 890	-	3 230	9 785	9 720	66	1%	14 890
Employee costs	11 450	12 005	-	892	8 978	7 854	1 124	14%	12 005
Remuneration of Board Members	-	-	-	-	-	-	-		-
Depreciation and asset impairment	926	834	-	74	655	626	30	5%	834
Finance charges	-	-	-	-	-	-	-		-
Materials and bulk purchases	-	-	-	-	-	-	-		-
Transfers and grants	-	-	-	-	-	-	-		-
Other expenditure	1 536	2 805	-	84	1 038	1 568	(530)	-34%	2 805
Total Expenditure	13 911	15 644	-	1 050	10 672	10 047	624	6%	15 644
Surplus/(Deficit)	(1 404)	(754)	-	2 180	(886)	(328)	(559)	171%	(754)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(1 404)	(754)	-	2 180	(886)	(328)	(559)	171%	(754)
Taxation	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(1 404)	(754)	-	2 180	(886)	(328)	(559)	171%	(754)
Capital expenditure & funds sources									
Capital expenditure	166	318	-	-	39	207	(169)	-81%	318
Transfers recognised - capital	284	284	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	-	-	-	-	-	-		-
Total sources of capital funds	284	284	-	-	-	-	-		-
Financial position									
Total current assets	4 853	1 351	-		4 583				1 351
Total non current assets	8 590	7 792	-		7 974				7 792
Total current liabilities	1 495	1 879	-		1 527				1 879
Total non current liabilities	-	-	-		-				-
Community wealth/Equity	11 948	7 263	-		11 029				7 263
Cash flows									
Net cash from (used) operating	(426)	(251)	-	2 252	(269)	61	(331)	-540%	(251)
Net cash from (used) investing	(95)	(318)	-	(15)	(39)	184	(223)	-121%	(318)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the year end	1 280	1 232	1 801	2 237	(308)	246	(554)	-225%	1 232

2.8 Capital Programme Performance

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

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

Month	2021/22	Budget Year 2022/23							
	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		69 660	43 915	6 058	6 058	43 915	37 857	86,2%	1%
August		69 660	43 915	19 686	25 744	87 831	62 087	70,7%	3%
September		69 660	43 915	35 232	60 976	131 746	70 770	53,7%	7%
October		69 660	43 915	50 883	111 859	175 662	63 803	36,3%	13%
November		69 660	43 915	54 801	166 660	219 577	52 917	24,1%	20%
December		69 660	43 915	61 646	228 306	263 492	35 186	13,4%	27%
January		69 660	43 915	16 287	244 593	307 408	62 815	20,4%	29%
February		69 660	43 915	27 423	272 017	351 323	79 306	22,6%	33%
March		69 660	43 915	42 955	314 972	395 239	80 267	20,3%	38%
April		69 660	43 915			439 154	-		
May		69 660	43 915			483 070	-		
June		69 660	43 915			526 985	-		
Total Capital expenditure	-	835 918	526 985	314 972					

The Total Capital Expenditure as at the end of March amounted to R 314.972 million.

The three tables that follow provides more detailed information on the capital expenditure by separating capital expenditure by asset types and “New”, “Renewal” and “Upgrading” of assets.

KZN225 Msunduzi - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third

Description	Ref	2021/22	Budget Year 2022/23							
		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		134 513	45 665	106 812	3 966	56 583	80 109	23 525	29,4%	106 812
Roads Infrastructure		89 582	8 500	1 125	–	858	844	(15)	-1,8%	1 125
Roads		89 582	8 500	1 125	–	858	844	(15)	-1,8%	1 125
Electrical Infrastructure		5 503	19 015	64 484	2 727	42 212	48 363	6 152	12,7%	64 484
Power Plants		5 503	19 015	64 484	2 727	42 212	48 363	6 152	12,7%	64 484
HV Substations										
Water Supply Infrastructure		22 506	5 000	8 366	–	4 743	6 274	1 531	24,4%	8 366
Reservoirs		4 963		8 366		4 743	6 274	1 531	24,4%	8 366
Distribution		17 544	5 000							
Sanitation Infrastructure		7 231	–	32 836	1 239	8 770	24 627	15 857	64,4%	32 836
Pump Station										
Reticulation				32 836			24 627	24 627	100,0%	32 836
Waste Water Treatment Works										
Outfall Sewers		7 231			1 239	8 770		(8 770)		
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	10 150	–	–	–	–	–		
Landfill Sites			10 150							
Coastal Infrastructure		9 691	3 000	–	–	–	–	–		
Promenades		9 691	3 000							
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–		
Community Assets		9 060	20 726	26 930	5 669	18 681	20 198	1 517	7,5%	26 930
Community Facilities		8 486	20 726	26 419	5 669	18 681	19 814	1 133	5,7%	26 419
Halls		3 383	19 976	23 326	5 121	16 639	17 495	855	4,9%	23 326
Centres				192	126	126	144	18	12,5%	192
Cemeteries/Crematoria		2 544								
Police				2 000	422	1 908	1 500	(408)	-27,2%	2 000
Markets		2 558	750							
Taxi Ranks/Bus Terminals				900		8	675	667	98,8%	900
Capital Spares										
Sport and Recreation Facilities		574	–	512	–	–	384	384	100,0%	512
Indoor Facilities										
Outdoor Facilities		574		512			384	384	100,0%	512
Capital Spares										
Heritage assets		–	–	–	–	–	–	–		
Investment properties		–	–	–	–	–	–	–		
Revenue Generating		–	–	–	–	–	–	–		
Other assets		11 561	5 075	11 966	808	7 877	8 975	1 098	12,2%	11 966
Operational Buildings		295	5 075	6 375	32	3 510	4 781	1 271	26,6%	6 375
Municipal Offices		295	5 075		–	(455)		455		
Workshops				6 375	32	3 965	4 781	817	17,1%	6 375
Housing		11 266	–	5 591	775	4 367	4 194	(173)	-4,1%	5 591
Staff Housing										
Social Housing		11 266		5 591	775	4 367	4 194	(173)	-4,1%	5 591
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–		
Biological or Cultivated Assets										
Intangible Assets		1 041	3 750	1 592	–	7 986	1 194	(6 792)	-568,8%	1 592
Servitudes				1 092		7 986	819	(7 167)	-875,1%	1 092
Licences and Rights		1 041	3 750	500	–	–	375	375	100,0%	500
Computer Software and Applications		1 041	3 750	500			375	375	100,0%	500
Computer Equipment		6 493	5 669	–	–	–	–	–		
Computer Equipment		6 493	5 669							
Furniture and Office Equipment		2 334	10 556	9 857	155	1 736	7 393	5 657	76,5%	9 857
Furniture and Office Equipment		2 334	10 556	9 857	155	1 736	7 393	5 657	76,5%	9 857
Machinery and Equipment		41 032	62 500	28 279	46	8 010	21 209	13 199	62,2%	28 279
Machinery and Equipment		41 032	62 500	28 279	46	8 010	21 209	13 199	62,2%	28 279
Transport Assets		10 306	41 972	11 548	831	831	8 661	7 830	90,4%	11 548
Transport Assets		10 306	41 972	11 548	831	831	8 661	7 830	90,4%	11 548
Land		–	–	–	–	–	–	–		
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	216 340	195 913	196 985	11 474	101 704	147 739	46 035	31,2%	196 985

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

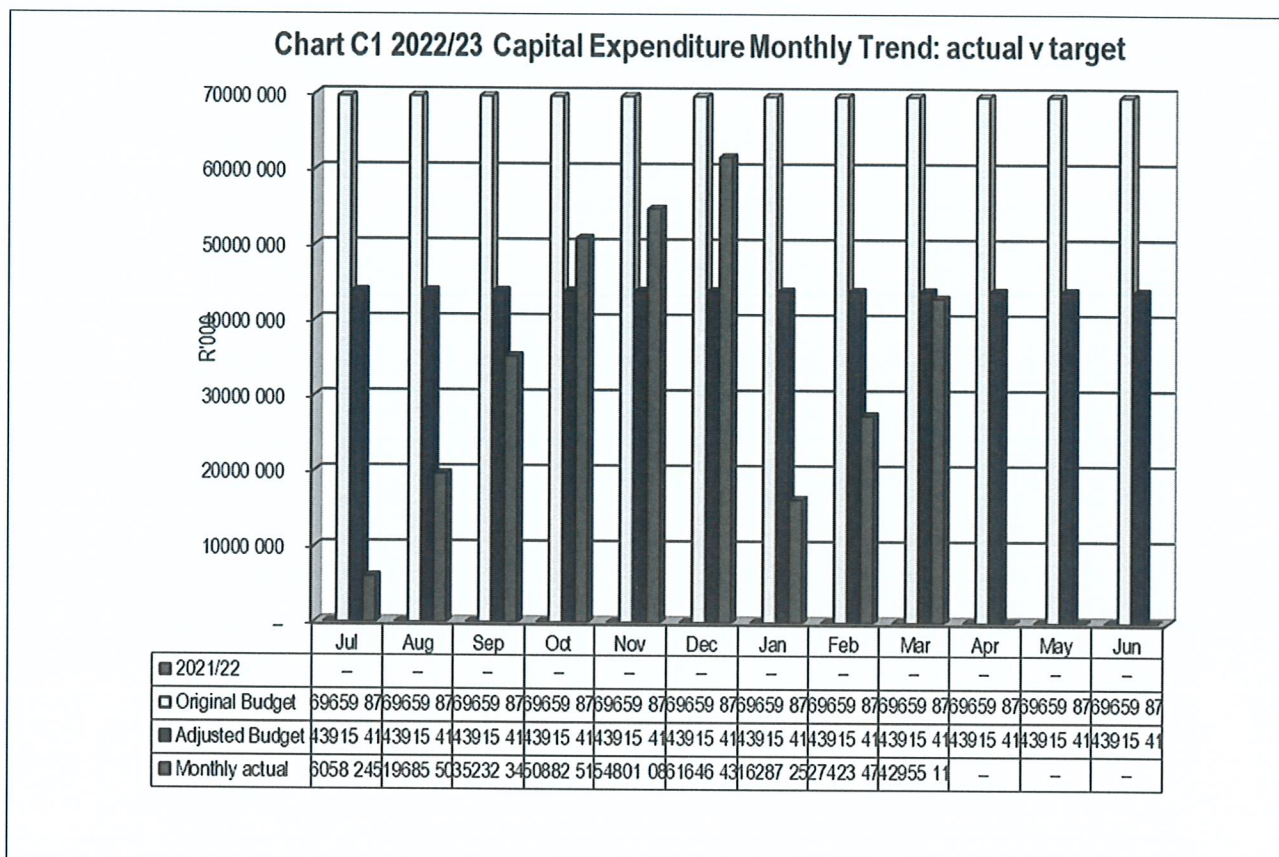
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		207 869	146 427	–	11 296	82 996	–	(82 996)		–
Roads Infrastructure		126 480	38 000	–	11 341	83 041	–	(83 041)		–
Roads		120 377	38 000		11 341	83 041		(83 041)		–
Road Structures		6 103						–		–
Electrical Infrastructure		1 244	–	–	–	–	–	–		–
HV Transmission Conductors		1 244						–		–
Water Supply Infrastructure		12 311	62 427	–	–	–	–	–		–
Dams and Weirs		312						–		–
Boreholes								–		–
Reservoirs			32 427					–		–
Distribution		12 000	30 000					–		–
Sanitation Infrastructure		67 834	46 000	–	(45)	(45)	–	45		–
Pump Station		27 453	30 000					–		–
Reticulation					(45)	(45)		45		–
Waste Water Treatment Works		20 744						–		–
Outfall Sewers		19 638	16 000					–		–
Community Assets		881	–	175	–	175	131	(44)	-33,3%	175
Community Facilities		741	–	175	–	175	131	(44)	-33,3%	175
Halls		741						–		–
Police				175		175	131	(44)	-33,3%	175
Purfs								–		–
Sport and Recreation Facilities		140	–	–	–	–	–	–		–
Indoor Facilities								–		–
Outdoor Facilities		140						–		–
Capital Spares								–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Other assets		4 337	5 424	–	–	–	–	–		–
Operational Buildings		4 337	515	–	–	–	–	–		–
Municipal Offices		3 724	515					–		–
Training Centres		613						–		–
Housing		–	4 909	–	–	–	–	–		–
Staff Housing								–		–
Social Housing			4 909					–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		–
Intangible Assets		2 962	–	–	–	–	–	–		–
Servitudes								–		–
Licences and Rights		2 962	–	–	–	–	–	–		–
Computer Software and Applications		2 962						–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		–
Land		–	–	–	–	–	–	–		–
Land								–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		–
Total Capital Expenditure on renewal of existing ass	1	216 049	151 851	175	11 296	83 171	131	(83 040)	-63420,9%	175

KZN225 Msunduzi - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q3 Third Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		87 780	371 886	290 439	20 152	107 395	217 829	110 434	50,7%	290 439
Roads Infrastructure		29 784	63 118	156 664	11 349	35 056	117 498	82 442	70,2%	156 664
Roads		29 784	33 243	156 664	11 349	35 056	117 498	82 442	70,2%	156 664
Road Structures			29 875					—		—
Electrical Infrastructure		34 906	134 414	—	—	(367)	—	367		—
Power Plants		10 381	15 139			(367)		367		—
HV Substations		2 546	3 000					—		—
HV Switching Station			14 300					—		—
HV Transmission Conductors								—		—
MV Substations		21 979	69 548					—		—
MV Switching Stations			32 427					—		—
Water Supply Infrastructure		—	109 803	74 785	6 963	44 588	56 089	11 501	20,5%	74 785
Dams and Weirs								—		—
Boreholes								—		—
Reservoirs			2 000		6 963	44 588		(44 588)		—
Pump Stations								—		—
Water Treatment Works								—		—
Bulk Mains								—		—
Distribution			107 803	74 785			56 089	56 089	100,0%	74 785
Distribution Points								—		—
PRV Stations								—		—
Capital Spares								—		—
Sanitation Infrastructure		19 788	64 550	51 440	1 840	28 117	38 580	10 462	27,1%	51 440
Pump Station			46 198					—		—
Reticulation			18 353	51 440	1 840	28 117	38 580	10 462	27,1%	51 440
Waste Water Treatment Works		19 788						—		—
Outfall Sewers								—		—
Toilet Facilities								—		—
Capital Spares								—		—
Solid Waste Infrastructure		3 302	—	7 550	—	—	5 663	5 663	100,0%	7 550
Landfill Sites		3 302		7 550			5 663	5 663	100,0%	7 550
Community Assets		17 527	7 600	—	—	—	—	—		—
Community Facilities		17 527	7 600	—	—	—	—	—		—
Halls		7 781						—		—
Libraries		7 000						—		—
Cemeteries/Crematoria		2 746	1 000					—		—
Police								—		—
Purfs			6 600					—		—
Investment properties		—	—	—	—	—	—	—		—
Other assets		—	93 997	38 836	33	22 702	29 127	6 425	22,1%	38 836
Operational Buildings		—	200	38 836	33	22 702	29 127	6 425	22,1%	38 836
Municipal Offices			200	38 836	33	22 702	29 127	6 425	22,1%	38 836
Pay/Enquiry Points								—		—
Building Plan Offices								—		—
Housing		—	93 797	—	—	—	—	—		—
Staff Housing								—		—
Social Housing			93 797					—		—
Capital Spares								—		—
Biological or Cultivated Assets		—	—	—	—	—	—	—		—
Biological or Cultivated Assets								—		—
Intangible Assets		—	14 672	—	—	—	—	—		—
Servitudes								—		—
Licences and Rights		—	14 672	—	—	—	—	—		—
Computer Software and Applications			14 672					—		—
Computer Equipment		—	—	—	—	—	—	—		—
Computer Equipment								—		—
Furniture and Office Equipment		—	—	50	—	—	38	38	100,0%	50
Furniture and Office Equipment				50			38	38	100,0%	50
Machinery and Equipment		—	—	—	—	—	—	—		—
Machinery and Equipment								—		—
Transport Assets		—	—	500	—	—	375	375	100,0%	500
Transport Assets				500			375	375	100,0%	500
Land		—	—	—	—	—	—	—		—
Land								—		—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—		—
Zoo's, Marine and Non-biological Animals								—		—
Total Capital Expenditure on upgrading of existing	1	105 307	488 155	329 825	20 185	130 098	247 369	117 272	47,4%	329 825

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 6: Capital Expenditure Monthly Trend



The monthly 2021/22 trend presents monthly actual expenditure figures for prior year. Original Budget stipulates the budget for the current year. The monthly actual figures stipulate a monthly trend. The spending has been cumulative during the first 6 months of the financial year then suddenly dropped at the start of the second phase of the financial year.

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

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

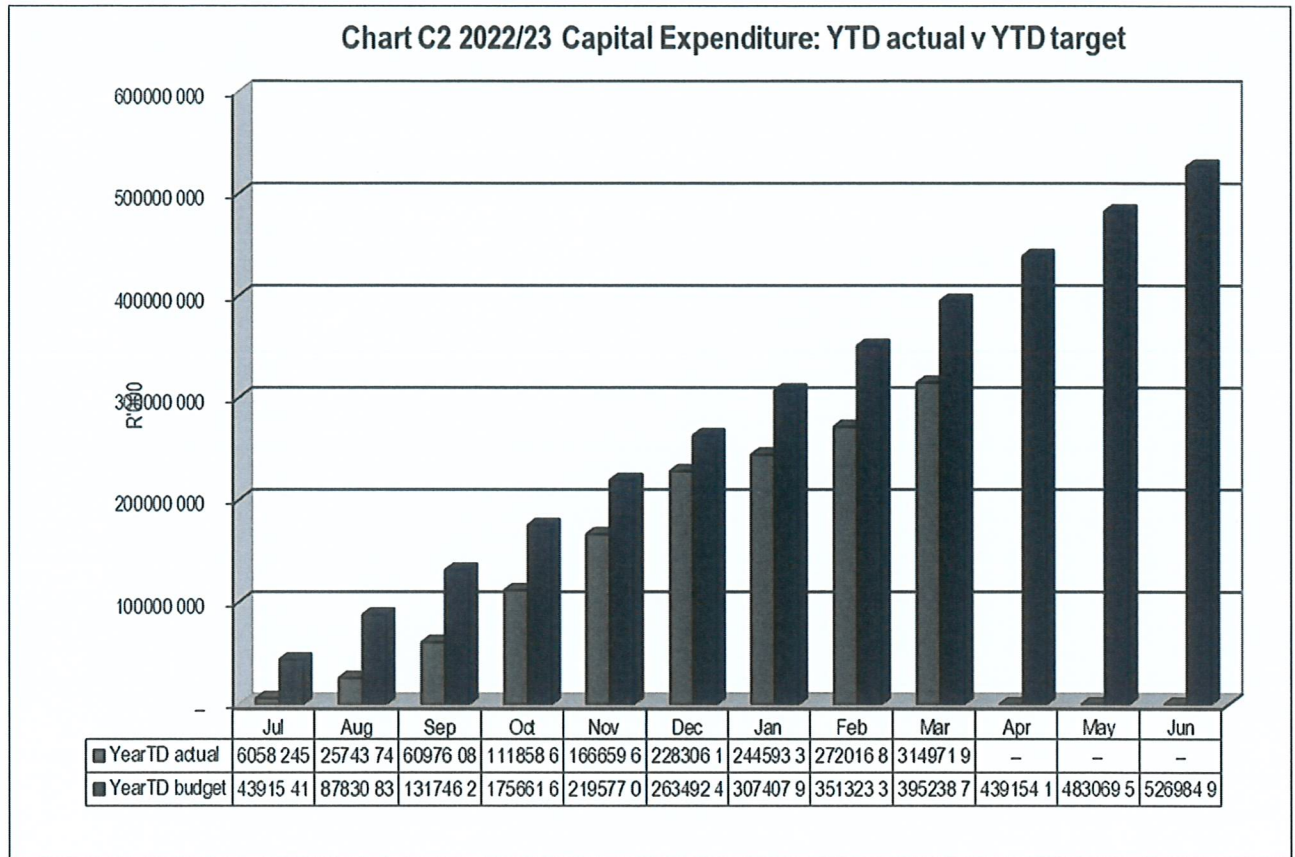
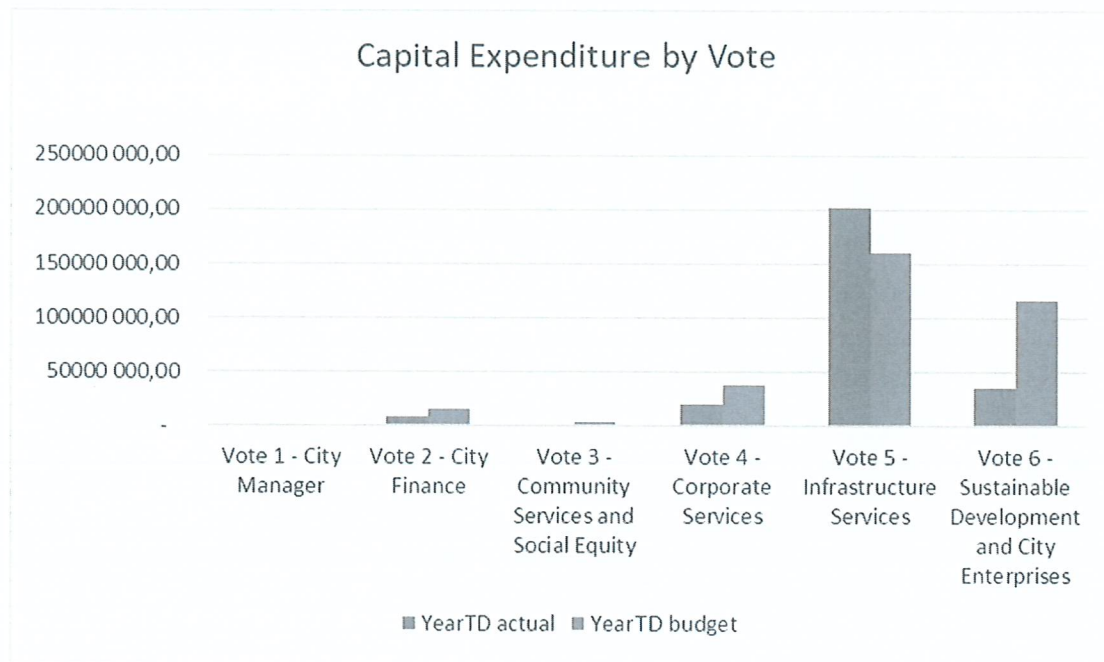


Chart 8: Capital Expenditure by Vote

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

The municipal entity's report for the month ending 31 March 2023 is attached.

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

Description	2019/20	Current Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	90	80	–	10	126	60	0	111%	80
Transfers recognised - operational	–	–	–	–	–	–	–		–
Other own revenue	12 417	14 810	–	3 219	9 659	9 660	(0)	-0%	14 810
Total Revenue (excluding capital transfers and contributions)	12 507	14 890	–	3 230	9 785	9 720	66	0	14 890
Employee costs	11 450	12 005	–	892	8 978	7 854	1 124	0	12 005
Remuneration of Board Members	–	–	–	–	–	–	–		–
Depreciation and asset impairment	926	834	–	74	655	626	30	0	834
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	–	–	–	–	–	–	–		–
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	1 536	2 805	–	84	1 038	1 568	(530)	(0)	2 805
Total Expenditure	13 911	15 644	–	1 050	10 672	10 047	624	0	15 644
Surplus/(Deficit)	(1 404)	(754)	–	2 180	(886)	(328)	(559)	0	(754)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(1 404)	(754)	–	2 180	(886)	(328)	(559)	0	(754)
Taxation	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(1 404)	(754)	–	2 180	(886)	(328)	(559)	0	(754)
Capital expenditure & funds sources									
Capital expenditure	166	318	–	–	39	207	(169)	(0)	318
Transfers recognised - capital	284	284	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	284	284	–	–	–	–	–		–
Financial position									
Total current assets	4 853	1 351	–		4 583				1 351
Total non current assets	8 590	7 792	–		7 974				7 792
Total current liabilities	1 495	1 879	–		1 527				1 879
Total non current liabilities	–	–	–		–				–
Community wealth/Equity	11 948	7 263	–		11 029				7 263
Cash flows									
Net cash from (used) operating	(426)	(251)	–	2 252	(269)	61	(331)	(0)	(251)
Net cash from (used) investing	(95)	(318)	–	(15)	(39)	184	(223)	(0)	(318)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the year end	1 280	1 232	1 801	2 237	(308)	246	(554)	(0)	1 232

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

Description	2019/20	Current Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates							–		
Service charges - electricity revenue							–		
Service charges - water revenue							–		
Service charges - sanitation revenue							–		
Service charges - refuse revenue							–		
Rental of facilities and equipment							–		
Interest earned - external investments	90	80		10	126	60	66	110,7%	80
Interest earned - outstanding debtors							–		
Dividends received							–		
Fines, penalties and forfeits							–		
Licences and permits							–		
Agency services							–		
Transfers and subsidies							–		
Other revenue	12 417	14 810		3 219	9 659	9 660	(1)	0,0%	14 810
Gains							–		
								0,7%	
Total Revenue (excluding capital transfers and contributions)	12 507	14 890	–	3 230	9 785	9 720	66		14 890
Expenditure By Type									
Employee related costs	11 450	12 005		892	8 978	7 854	1 124	14,3%	12 005
Remuneration of Directors							–		
Debt impairment							–		
Depreciation & asset impairment	926	834		74	655	626	30	4,8%	834
Finance charges							–		
Bulk purchases							–		
Other materials							–		
Contracted services	261	1 014		23	209	256	(47)	-18,4%	1 014
Transfers and subsidies							–		
Other expenditure	1 107	1 790		62	829	1 312	(483)	-36,8%	1 790
Losses	168						–		
Total Expenditure	13 911	15 644	–	1 050	10 672	10 047	624	6,2%	15 644
Surplus/(Deficit)	(1 404)	(754)	–	2 180	(886)	(328)	(559)	170,5%	(754)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)							–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations,							–		
Transfers and subsidies - capital (in-kind - all)							–		
Surplus/(Deficit) before taxation	(1 404)	(754)	–	2 180	(886)	(328)	(559)	170,5%	(754)
Taxation							–		
Surplus/(Deficit) for the year	(1 404)	(754)	–	2 180	(886)	(328)	(559)		(754)

Safe City Msunduzi NPC - Table F3 Monthly Budget Statement - Capital Expenditure - M09 March

Description	2019/20	Current Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Capital expenditure by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	-	-	-	-	-	-	-		-
Roads Infrastructure	-	-	-	-	-	-	-		-
Roads	-	-	-	-	-	-	-		-
Road Structures	-	-	-	-	-	-	-		-
Road Furniture	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Storm water Infrastructure	-	-	-	-	-	-	-		-
Drainage Collection	-	-	-	-	-	-	-		-
Yards	-	-	-	-	-	-	-		-
Stores	-	-	-	-	-	-	-		-
Laboratories	-	-	-	-	-	-	-		-
Training Centres	-	-	-	-	-	-	-		-
Manufacturing Plant	-	-	-	-	-	-	-		-
Depots	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Staff Housing	-	-	-	-	-	-	-		-
Social Housing	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
<u>Intangible Assets</u>	-	-	-	-	-	-	-		-
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	-	-	-	-	-	-	-		-
Water Rights	-	-	-	-	-	-	-		-
Effluent Licenses	-	-	-	-	-	-	-		-
Solid Waste Licenses	-	-	-	-	-	-	-		-
Computer Software and Applications	-	-	-	-	-	-	-		-
Load Settlement Software Applications	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
<u>Computer Equipment</u>	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
<u>Furniture and Office Equipment</u>	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-		-
<u>Machinery and Equipment</u>	166	318	-	-	39	207	169	81,3%	318
Machinery and Equipment	166	318	-	-	39	207	169	81,3%	318
<u>Transport Assets</u>	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-		-
<u>Land</u>	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure	166	318	-	-	39	207	169	81,3%	318

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

Vote Description	2019/20	Current Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	86	92		122	92
Call investment deposits	1 195	1 256		4 458	1 256
Consumer debtors	3 570				
Other debtors	3	3		3	3
Current portion of long-term receivables					
Inventory					
Total current assets	4 853	1 351	–	4 583	1 351
Non current assets					
Long-term receivables					
Investments					
Investment property					
Investment in Associate					
Property, plant and equipment	8 590	7 792		7 974	7 792
Biological					
Intangible					
Other non-current assets					
Total non current assets	8 590	7 792	–	7 974	7 792
TOTAL ASSETS	13 443	9 142	–	12 556	9 142
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing					
Consumer deposits					
Trade and other payables	431	–		463	–
Provisions	1 064	1 879		1 064	1 879
Total current liabilities	1 495	1 879	–	1 527	1 879
Non current liabilities					
Borrowing					
Provisions					
Total non current liabilities	–	–	–	–	–
TOTAL LIABILITIES	1 495	1 879	–	1 527	1 879
NET ASSETS	11 948	7 263	–	11 029	7 263
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	11 948	7 263		11 029	7 263
Reserves					
TOTAL COMMUNITY WEALTH/EQUITY	11 948	7 263	–	11 029	7 263

References

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

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

Description	2019/20	Current Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates							-		
Service charges							-		
Other revenue	14 100	14 810		3 219	9 659	9 660	(1)	0,0%	14 810
Transfers and Subsidies - Operational							-		
Transfers and Subsidies - Capital							-		
Interest	90	80		10	126	60	66	110,7%	80
Dividends							-		
Payments									
Suppliers and employees	(14 616)	(15 140)		(978)	(10 055)	(9 658)	(397)	4,1%	(15 140)
Finance charges							-		
Dividends paid							-		
Transfers and Grants							-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	(426)	(251)	-	2 252	(269)	61	(331)	-539,5%	(251)
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	70			-	-	-	-		
Decrease (increase) in non-current receivables							-		
Decrease (increase) in non-current investments							-		
Payments									
Capital assets	(166)	(318)		(15)	(39)	184	(223)	-121,0%	(318)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(95)	(318)	-	(15)	(39)	184	(223)	-121,0%	(318)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits	-			-	-	-	-		
Payments									
Repayment of borrowing							-		
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD	(522)	(569)	-	2 237	(308)	246	(554)	-225,4%	(569)
Cash/cash equivalents at the year begin:	1 801	1 801	1 801						1 801
Cash/cash equivalents at the year end:	1 280	1 232	1 801	2 237	(308)	246	(554)	-225,4%	1 232

[illegible]

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

Description	Current Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Service charges															
Rental of facilities and equipment															
Other revenue	6	3 232	21	0	13	15	19	13	3 230						
Gains															
Total Revenue	6	3 232	21	0	13	15	19	13	3 230	-	-	(6 549)	-	-	-
Expenditure By Type															
Employee related costs	896	945	937	609	887	1 656	971	884	892			(8 678)			
Remuneration of Board Members															
Debt impairment															
Depreciation & asset impairment															
Finance charges															
Dividends paid															
Bulk purchases															
Other materials															
Contracted services	12	26	36	3	23	23	23	23	23						
Transfers and grants															
Other expenditure	60	59	104	38	115	136	85	64	62						
Losses															
Total expenditure	968	1 030	1 077	650	1 024	1 815	1 080	971	976	-	-	(8 868)	-	-	-
Capital expenditure															
Capital assets															
Total capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flow															
Ratepayers and other															
Transfers and Subsidies															
Interest	6	13	21	0	13	15	19	13	10						
Suppliers, employees and other	(968)	(1 035)	(1 078)	(650)	(1 033)	(1 820)	(1 080)	(986)	(978)			9 628			
Finance charges															
Dividends paid															
NET CASH FROM/(USED) OPERATING ACTIVITIES	(961)	(1 022)	(1 057)	(650)	(1 020)	(1 805)	(1 061)	(974)	(968)	-	-	9 628	-	-	-
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
Proceeds on disposal of PPE															
Capital assets															
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing/short term															
Repayment of borrowing															
Increase in consumer deposits															
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	(961)	(1 022)	(1 057)	(650)	(1 020)	(1 805)	(1 061)	(974)	(968)	-	-	9 628	-	-	-

Safe City Msunduzi NPC - Supporting Table F8a Entity capital expenditure on new assets by asset class - M09 March

Description	2019/20	Current Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure									
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	166	318	-	-	39	207	169	81,3%	318
Machinery and Equipment	166	318	-	-	39	207	169	81,3%	318
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	166	318	-	-	39	207	169	81,3%	318

- Supporting Table F8d Entity Depreciation by asset class - M09 March

Description	2019/20	Current Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	-	-	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	9	9	-	1	8	7	(2)	-25,6%	-
Computer Equipment	9	9	-	1	8	7	(2)	-25,6%	-
Furniture and Office Equipment	5	5	-	1	7	3	(4)	-119,9%	-
Furniture and Office Equipment	5	5	-	1	7	3	(4)	-119,9%	-
Machinery and Equipment	896	805	-	71	629	603	(26)	-4,3%	-
Machinery and Equipment	896	805	-	71	629	603	(26)	-4,3%	-
Transport Assets	16	16	-	1	11	12	2	13,6%	-
Transport Assets	16	16	-	1	11	12	2	13,6%	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	926	834	-	74	655	626	(30)	-4,8%	-

I, **L Mapholoba**, the municipal manager of **MSUNDUZI LOCAL MUNICIPALITY**, hereby certify that –

- For the month of **March 2023** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Municipal manager of: **MSUNDUZI MUNICIPALITY**

Signature: [Signature]
Date: 18/04/2023

[illegible]

Report in terms of S71(1) and S52(d) of MFMA

Signature: 

Date of receipt: 18/04/2023