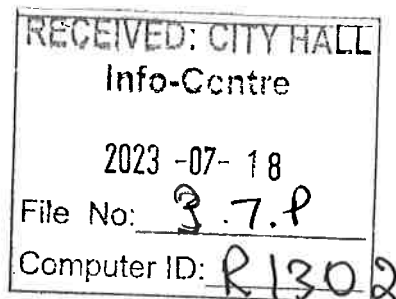


ITEM:



REPORT TO THE MSUNDUZI MUNICIPAL COUNCIL

File Reference: 3.7.P

Report Number: 12

Author: S KHOZA

Designation: SNR MANAGER: BUDGET
PLANNING, IMPL & MONIT PLAN

CONFIDENTIAL / NOT CONFIDENTIAL

FOR NOTING

1st Level: SMC: 07/08/2023

2nd Level: PORTFOLIO COMMITTEE: 10/08/2023

3rd Level: EXCO: 24/07/2023

4th Level: COUNCIL: 30/08/2023

5th Level: MPAC: 08/09/2023

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

DATE: 17 JULY 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 30 June 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 June 2023

8. SUBMITTED BY:


CHIEF FINANCIAL OFFICER

N NGCOBO

DATE: ...17/07/2023

ANNEXURES:

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



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

June 2023 Report
Budget & Treasury Office

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1. PART 1 – IN YEAR REPORT

1.1 Executive Summary

Legislative Requirements

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

- ✓ Actual revenue, per revenue source;
- ✓ Actual expenditure, per vote;
- ✓ Actual capital expenditure, per vote;
- ✓ The amount of any allocations received and actual expenditure on grant allocations excluding expenditure on the equitable share.
- ✓ when necessary, an explanation of—
 - any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - any material variances from the service delivery and budget implementation plan; and
- ✓ Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality 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 fourth quarter amounted to R 6.163 billion while the projected (YTD) budget amounted to R 6.996 billion. This means that the municipality generated less revenue at the end of the fourth 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 64% of the actual total YTD Revenue earned. Electricity contributing (43%) & Property Rates revenue (21%).

The variances on Property Rates revenue, Interest Earned-Outstanding Debtors, refuse revenue, Sanitation 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, Rental of facilities and equipment, Fines, penalties and forfeits, Licences and permits, 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 fourth quarter of the financial year, the municipality generated total ytd actual revenue of R6.563 billion including capital transfers and contributions against the ytd budget of R7.433 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 fourth quarter amounted to R 6.032 billion while the YTD budget Operating Expenditure amounted to R 6.623 billion.

The operational expenditure is largely defined by bulk purchases (electricity) and employee related costs both accounting for 63% of the total operating expenditure incurred for the period ending 30 June 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 131.376 million during the fourth quarter of the financial year.

Capital Expenditure: The YTD capital expenditure budget for the fourth quarter amounted to R 526.985 million, the actual YTD Capital expenditure incurred amounted to R 552.514 million resulting in an over-performance of 5% of the capital budget. The over-expenditure is due to over spending in council funded projects.

Grants Receipts: The total grant receipts for fourth quarter amounted to R 1.156 billion which is inclusive of equitable share of R696.056, other operating grants of R73.354 million and R386.888 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 - Q4 Fourth 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	113 850	1 324 520	1 427 089	(102 569)	-7%	1 427 089
Service charges	3 633 237	4 306 994	4 306 994	342 136	3 694 703	4 306 994	(612 291)	-14%	4 306 994
Investment revenue	10 445	17 030	17 030	3 338	15 441	17 030	(1 589)	-9%	17 030
Transfers and subsidies	681 678	855 842	800 709	38 970	801 926	800 709	1 217	0%	800 709
Other own revenue	280 459	443 815	443 815	23 705	326 804	443 815	(117 010)	-26%	443 815
Total Revenue (excluding capital transfers and contributions)	5 873 281	7 050 770	6 995 637	521 999	6 163 395	6 995 637	(832 242)	-12%	6 995 637
Employee costs	1 483 037	1 579 699	1 621 248	107 803	1 469 478	1 621 248	(151 771)	-9%	1 621 248
Remuneration of Councillors	49 529	59 431	59 431	3 901	51 818	59 431	(7 614)	-13%	59 431
Depreciation & asset impairment	365 761	441 964	441 738	31 371	374 910	441 738	(66 828)	-15%	441 738
Finance charges	26 916	94 217	52 039	8 905	26 289	52 039	(25 749)	-49%	52 039
Inventory consumed and bulk purchases	3 034 515	3 071 509	3 142 581	420 585	3 089 451	3 142 581	(53 130)	-2%	3 142 581
Transfers and subsidies	32 413	63 469	53 652	(25 182)	28 397	53 652	(25 255)	-47%	53 652
Other expenditure	1 433 258	1 144 657	1 252 521	292 303	991 676	1 252 521	(260 846)	-21%	1 252 521
Total Expenditure	6 425 429	6 454 947	6 623 210	839 687	6 032 018	6 623 210	(591 192)	-9%	6 623 210
Surplus/(Deficit)	(552 147)	595 823	372 427	(317 687)	131 376	372 427	(241 050)	-65%	372 427
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	375 725	446 431	437 597	41 672	399 202	437 597	(38 395)	-9%	437 597
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(176 423)	1 042 254	810 024	(276 015)	530 578	810 024	(279 445)	-34%	810 024
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(176 423)	1 042 254	810 024	(276 015)	530 578	810 024	(279 445)	-34%	810 024
Capital expenditure & funds sources									
Capital expenditure	537 649	835 918	526 985	93 968	552 514	526 985	25 529	5%	526 985
Capital transfers recognised	328 491	445 961	437 597	37 835	361 925	437 597	(75 672)	-17%	437 597
Borrowing	49 401	300 000	-	-	-	-	-	-	-
Internally generated funds	159 758	89 957	89 388	56 134	190 589	89 388	101 201	113%	89 388
Total sources of capital funds	537 649	835 918	526 985	93 968	552 514	526 985	25 529	5%	526 985
Financial position									
Total current assets	2 585 538	2 090 047	2 930 350		4 438 226				2 930 350
Total non current assets	8 219 101	8 339 501	8 039 501		7 874 900				8 039 501
Total current liabilities	2 513 479	1 463 352	2 634 523		2 618 450				2 634 523
Total non current liabilities	775 015	1 309 133	2 084 148		700 744				2 084 148
Community wealth/Equity	7 516 145	7 657 063	6 251 180		8 993 932				6 251 180
Cash flows									
Net cash from (used) operating	535 139	632 268	615 597	-	-	615 597	615 597	100%	615 597
Net cash from (used) investing	(524 932)	(835 918)	(523 292)	-	-	(523 292)	(523 292)	100%	(526 985)
Net cash from (used) financing	(81 573)	276 394	(23 606)	-	-	(23 606)	(23 606)	100%	(23 606)
Cash/cash equivalents at the month/year end	288 153	134 860	357 852	-	-	357 852	357 852	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	544 120	147 521	112 496	119 318	100 603	105 189	716 904	4 248 960	6 095 111
Creditors Age Analysis									
Total Creditors	932 671	(41 177)	65 426	(107 738)	971 811	-	-	-	1 820 993

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

KZN225 Msunduzi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth 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										
Governance and administration		1 694 246	2 124 738	2 060 771	127 235	1 873 195	2 060 771	(187 576)	-9%	2 060 771
Executive and council		3 516	5 297	5 297	199	5 198	5 297	(99)	-2%	5 297
Finance and administration		1 690 730	2 119 441	2 055 474	127 035	1 867 996	2 055 474	(187 478)	-9%	2 055 474
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		106 794	261 951	261 951	9 922	97 238	261 951	(164 713)	-63%	261 951
Community and social services		45 595	21 318	21 318	10 154	61 498	21 318	40 180	188%	21 318
Sport and recreation		410	308	308	49	590	308	283	92%	308
Public safety		12 979	4 191	4 191	294	7 136	4 191	2 944	70%	4 191
Housing		47 810	236 134	236 134	(575)	28 015	236 134	(208 120)	-88%	236 134
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		198 084	64 129	64 129	42 030	199 947	64 129	135 818	212%	64 129
Planning and development		47 093	56 731	56 731	33 309	152 391	56 731	95 661	169%	56 731
Road transport		150 816	-	-	8 690	47 242	-	47 242	-	-
Environmental protection		175	7 398	7 398	31	314	7 398	(7 085)	-96%	7 398
Trading services		4 160 649	5 315 563	5 315 563	381 167	4 352 943	5 315 563	(962 620)	-18%	5 315 563
Energy sources		2 570 880	3 305 883	3 305 883	245 886	2 656 636	3 305 883	(649 247)	-20%	3 305 883
Water management		1 157 405	1 590 735	1 590 735	106 486	1 255 558	1 590 735	(335 178)	-21%	1 590 735
Waste water management		281 882	231 533	231 533	19 733	289 833	231 533	58 300	25%	231 533
Waste management		150 482	187 411	187 411	9 062	150 916	187 411	(36 495)	-19%	187 411
Other	4	26 346	67 955	67 955	3 318	39 273	67 955	(28 682)	-42%	67 955
Total Revenue - Functional	2	6 186 119	7 834 337	7 770 369	563 671	6 562 596	7 770 369	(1 207 773)	-16%	7 770 369
Expenditure - Functional										
Governance and administration		1 074 503	1 423 527	1 399 635	174 221	1 009 273	1 399 635	(390 362)	-28%	1 399 635
Executive and council		125 666	117 494	163 073	7 641	116 152	163 073	(46 921)	-29%	163 073
Finance and administration		929 231	1 285 221	1 216 920	162 282	873 714	1 216 920	(343 206)	-28%	1 216 920
Internal audit		19 605	20 812	19 642	4 297	19 407	19 642	(235)	-1%	19 642
Community and public safety		562 723	613 713	540 011	55 898	606 189	540 011	66 178	12%	540 011
Community and social services		141 587	129 634	129 214	17 576	148 005	129 214	18 791	15%	129 214
Sport and recreation		138 184	153 119	147 756	14 482	140 411	147 756	(7 345)	-5%	147 756
Public safety		203 337	207 854	207 622	17 527	213 880	207 622	6 257	3%	207 622
Housing		70 045	110 226	42 564	5 512	94 335	42 564	51 771	122%	42 564
Health		9 570	12 879	12 854	801	9 559	12 854	(3 296)	-26%	12 854
Economic and environmental services		383 695	375 462	403 531	71 213	390 440	403 531	(13 091)	-3%	403 531
Planning and development		75 382	78 767	96 727	14 521	93 604	96 727	(3 123)	-3%	96 727
Road transport		285 433	270 632	282 199	54 760	272 437	282 199	(9 762)	-3%	282 199
Environmental protection		22 881	26 063	24 605	1 932	24 399	24 605	(206)	-1%	24 605
Trading services		3 843 130	4 323 068	4 212 499	529 535	3 957 721	4 212 499	(254 778)	-6%	4 212 499
Energy sources		2 518 576	2 707 082	2 773 851	375 624	2 667 100	2 773 851	(106 751)	-4%	2 773 851
Water management		916 076	1 187 780	984 740	80 003	794 093	984 740	(190 647)	-19%	984 740
Waste water management		289 706	294 535	338 156	51 556	350 831	338 156	12 675	4%	338 156
Waste management		118 773	133 672	115 752	22 352	145 697	115 752	29 946	26%	115 752
Other		65 361	64 362	67 535	8 820	68 395	67 535	860	1%	67 535
Total Expenditure - Functional	3	5 929 412	6 800 133	6 623 210	839 687	6 032 018	6 623 210	(591 192)	-9%	6 623 210
Surplus/ (Deficit) for the year		256 708	1 034 204	1 147 159	(276 015)	530 578	1 147 159	(616 581)	-54%	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) - Q4 Fourth 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)	66	(96)	-145,2%	66
Vote 2 - City Finance		1 682 482	2 098 137	2 034 169	126 972	1 860 329	2 034 169	(173 840)	-8,5%	2 034 169
Vote 3 - Corporate Services		4 822	7 947	7 947	148	8 529	7 947	582	7,3%	7 947
Vote 4 - Community Services and Social Equity		209 796	221 410	221 410	19 241	218 607	221 410	(2 803)	-1,3%	221 410
Vote 5 - Infrastructure Services		1 596 211	1 831 866	1 831 866	134 970	1 598 093	1 831 866	(233 773)	-12,8%	1 831 866
Vote 6 - Sustainable Development and City Enterprises		121 927	369 028	369 028	36 454	220 432	369 028	(148 596)	-40,3%	369 028
Vote 7 - Electricity		2 570 880	3 305 883	3 305 883	245 886	2 656 636	3 305 883	(649 247)	-19,6%	3 305 883
Total Revenue by Vote	2	6 186 119	7 834 337	7 770 369	563 671	6 562 596	7 770 369	(1 207 773)	-15,5%	7 770 369
Expenditure by Vote	1									
Vote 1 - City Manager		158 231	157 775	148 400	16 507	152 449	148 400	4 049	2,7%	148 400
Vote 2 - City Finance		506 137	846 124	757 339	90 423	417 111	757 339	(340 227)	-44,9%	757 339
Vote 3 - Corporate Services		150 339	202 819	242 457	26 767	165 703	242 457	(76 754)	-31,7%	242 457
Vote 4 - Community Services and Social Equity		827 164	801 718	837 659	109 292	893 321	837 659	55 662	6,6%	837 659
Vote 5 - Infrastructure Services		1 498 620	1 768 789	1 619 162	186 649	1 421 518	1 619 162	(197 644)	-12,2%	1 619 162
Vote 6 - Sustainable Development and City Enterprises		245 726	291 172	242 374	32 622	290 310	242 374	47 935	19,8%	242 374
Vote 7 - Electricity		2 543 196	2 731 736	2 775 819	377 426	2 691 606	2 775 819	(84 213)	-3,0%	2 775 819
Total Expenditure by Vote	2	5 929 412	6 800 133	6 623 210	839 687	6 032 018	6 623 210	(591 192)	-8,9%	6 623 210
Surplus/ (Deficit) for the year	2	256 708	1 034 204	1 147 159	(276 015)	530 578	1 147 159	(616 581)	-53,7%	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 30 June 2023

KZN225 Msunduzi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth 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	113 850	1 324 520	1 427 089	(102 569)	-7%	1 427 089
Service charges - electricity revenue			2 551 156	3 183 150	3 183 150	248 476	2 623 096	3 183 150	(560 054)	-18%	3 183 150
Service charges - water revenue			789 024	819 610	819 610	65 868	764 171	819 610	(55 440)	-7%	819 610
Service charges - sanitation revenue			179 996	174 569	174 569	18 530	186 780	174 569	12 211	7%	174 569
Service charges - refuse revenue			113 062	129 665	129 665	9 262	120 657	129 665	(9 009)	-7%	129 665
Rental of facilities and equipment			25 415	37 424	37 424	3 536	21 079	37 424	(16 345)	-44%	37 424
Interest earned - external investments			10 445	17 030	17 030	3 338	15 441	17 030	(1 589)	-9%	17 030
Interest earned - outstanding debtors			148 963	225 218	225 218	24 010	229 575	225 218	4 357	2%	225 218
Dividends received					-	-	-	-	-		-
Fines, penalties and forfeits			14 489	2 005	2 005	328	2 576	2 005	571	28%	2 005
Licences and permits			984	1 500	1 500	229	2 415	1 500	915	61%	1 500
Agency services			2 139	668	668	(278)	2 599	668	1 931	289%	668
Transfers and subsidies			681 678	855 842	800 709	38 970	801 926	800 709	1 217	0%	800 709
Other revenue			66 085	177 000	177 000	(4 122)	68 560	177 000	(108 440)	-61%	177 000
Gains			22 383		-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)			5 873 281	7 050 770	6 995 637	521 999	6 163 395	6 995 637	(832 242)	-12%	6 995 637
Expenditure By Type											
Employee related costs			1 483 037	1 579 699	1 621 248	107 803	1 469 478	1 621 248	(151 771)	-9%	1 621 248
Remuneration of councillors			49 529	59 431	59 431	3 901	51 818	59 431	(7 614)	-13%	59 431
Debt impairment			569 024	300 000	300 000	(281)	18 304	300 000	(281 696)	-94%	300 000
Depreciation & asset impairment			365 761	441 964	441 738	31 371	374 910	441 738	(66 828)	-15%	441 738
Finance charges			26 916	94 217	52 039	8 905	26 289	52 039	(25 749)	-49%	52 039
Bulk purchases - electricity			2 950 207	2 200 000	2 300 000	312 826	2 350 401	2 300 000	50 401	2%	2 300 000
Inventory consumed			84 308	871 509	842 581	107 758	739 051	842 581	(103 531)	-12%	842 581
Contracted services			690 969	664 657	755 248	250 492	798 731	755 248	43 483	6%	755 248
Transfers and subsidies			32 413	63 469	53 652	(25 182)	28 397	53 652	(25 255)	-47%	53 652
Other expenditure			149 010	180 000	197 273	42 093	174 640	197 273	(22 633)	-11%	197 273
Losses			24 255		-	-	-	-	-		-
Total Expenditure			6 425 429	6 454 947	6 623 210	839 687	6 032 018	6 623 210	(591 192)	-9%	6 623 210
Surplus/(Deficit)			(552 147)	595 823	372 427	(317 687)	131 376	372 427	(241 050)	-65%	372 427
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			375 725	446 431	437 597	41 672	399 202	437 597	(38 395)	-9%	437 597
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			(176 423)	1 042 254	810 024	(276 015)	530 578	810 024			810 024
Taxation									-		
Surplus/(Deficit) after taxation			(176 423)	1 042 254	810 024	(276 015)	530 578	810 024			810 024
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			(176 423)	1 042 254	810 024	(276 015)	530 578	810 024			810 024
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			(176 423)	1 042 254	810 024	(276 015)	530 578	810 024			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) - Q4 Fourth 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	27	27	550	(523)	-95%	550
Vote 2 - City Finance		4 010	21 289	16 129	130	9 153	16 129	(6 976)	-43%	16 129
Vote 3 - Corporate Services		2 288	5 602	1 105	-	938	1 105	(168)	-15%	1 105
Vote 4 - Community Services and Social Equity		40 154	40 401	41 471	15 271	48 934	41 471	7 463	18%	41 471
Vote 5 - Infrastructure Services		308 960	580 999	211 962	32 963	273 665	211 962	61 703	29%	211 962
Vote 6 - Sustainable Development and City Enterprises		60 542	146 856	152 824	25 543	133 262	152 824	(19 562)	-13%	152 824
Vote 7 - Electricity		99 778	1 000	76 484	12 597	71 071	76 484	(5 413)	-7%	76 484
Total Capital Multi-year expenditure	4,7	517 347	796 646	500 525	86 532	537 050	500 525	36 525	7%	500 525
Single Year expenditure appropriation	2									
Vote 1 - City Manager		2 151	3 500	1 900	853	944	1 900	(956)	-50%	1 900
Vote 2 - City Finance		6 345	16 565	4 785	463	3 084	4 785	(1 701)	-36%	4 785
Vote 3 - Corporate Services		2 563	12 326	4 042	-	3 796	4 042	(246)	-6%	4 042
Vote 4 - Community Services and Social Equity		3 553	833	9 956	4 585	4 980	9 956	(4 976)	-50%	9 956
Vote 5 - Infrastructure Services		3 549	600	2 243	793	793	2 243	(1 450)	-65%	2 243
Vote 6 - Sustainable Development and City Enterprises		2 140	2 198	3 534	743	1 035	3 534	(2 499)	-71%	3 534
Vote 7 - Electricity		-	3 250	-	-	831	-	831	-	-
Total Capital single-year expenditure	4	20 302	39 272	26 460	7 436	15 464	26 460	(10 996)	-42%	26 460
Total Capital Expenditure		537 649	835 918	526 985	93 968	552 514	526 985	25 529	5%	526 985
Capital Expenditure - Functional Classification										
Governance and administration		18 345	49 638	29 461	1 473	18 773	29 461	(10 688)	-36%	29 461
Executive and council		2 639	2 100	2 000	750	750	2 000	(1 250)	-63%	2 000
Finance and administration		15 706	47 538	27 461	723	18 024	27 461	(9 438)	-34%	27 461
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		50 951	128 563	45 009	11 336	57 141	45 009	12 132	27%	45 009
Community and social services		27 991	24 132	28 543	11 088	43 937	28 543	15 394	54%	28 543
Sport and recreation		1 041	2 150	2 200	-	922	2 200	(1 279)	-58%	2 200
Public safety		94	2 875	1 975	-	148	1 975	(1 827)	-93%	1 975
Housing		21 824	99 406	12 291	248	12 135	12 291	(156)	-1%	12 291
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		239 149	104 991	197 379	57 280	277 365	197 379	79 986	41%	197 379
Planning and development		37 614	44 830	137 288	25 657	118 594	137 288	(18 694)	-14%	137 288
Road transport		201 377	59 643	59 310	31 601	158 749	59 310	99 438	168%	59 310
Environmental protection		158	518	781	22	22	781	(759)	-97%	781
Trading services		227 154	548 106	250 528	23 816	195 882	250 528	(54 647)	-22%	250 528
Energy sources		99 778	241 154	76 484	12 597	71 071	76 484	(5 413)	-7%	76 484
Water management		58 052	196 583	84 618	1 668	67 842	84 618	(16 776)	-20%	84 618
Waste water management		54 322	94 269	76 326	773	48 192	76 326	(28 134)	-37%	76 326
Waste management		15 002	16 100	13 100	8 777	13 100	13 100	(4 323)	-33%	13 100
Other		2 050	4 620	4 607	64	3 353	4 607	(1 254)	-27%	4 607
Total Capital Expenditure - Functional Classification	3	537 649	835 918	526 985	93 968	552 514	526 985	25 529	5%	526 985
Funded by:										
National Government		291 413	344 634	310 626	11 183	250 452	310 626	(60 174)	-19%	310 626
Provincial Government		37 077	101 327	126 971	26 652	111 473	126 971	(15 499)	-12%	126 971
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		328 491	445 961	437 597	37 835	361 925	437 597	(75 672)	-17%	437 597
Borrowing	6	49 401	300 000	-	-	-	-	-	-	-
Internally generated funds		159 758	89 957	89 388	56 134	190 589	89 388	101 201	113%	89 388
Total Capital Funding		537 649	835 918	526 985	93 968	552 514	526 985	25 529	5%	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 30 June 2023.

KZN225 Msunduzi - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth 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	132 312	357 852
Call investment deposits		32 670		-	348 555	-
Consumer debtors			1 781 691	2 421 823	3 543 672	2 421 823
Other debtors		567 665	-	48 958	3 824	48 958
Current portion of long-term receivables		1 329 092		-	-	-
Inventory		366 958	173 496	101 717	409 863	101 717
Total current assets		2 585 538	2 090 047	2 930 350	4 438 226	2 930 350
Non current assets						
Long-term receivables				-	(185)	-
Investments				-	-	-
Investment property		925 869	821 671	821 671	922 174	821 671
Investments in Associate				-	-	-
Property, plant and equipment		6 918 275	7 125 684	6 825 684	6 937 860	6 825 684
Biological			1 070	1 070	575	1 070
Intangible		20 954	30 700	30 700	14 477	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	7 874 900	8 039 501
TOTAL ASSETS		10 804 639	10 429 549	10 969 851	12 313 126	10 969 851
LIABILITIES						
Current liabilities						
Bank overdraft				101 622	-	101 622
Borrowing		79 163	101 622	79 163	74 271	79 163
Consumer deposits		135 729	114 344	132 962	142 079	132 962
Trade and other payables		2 161 907	1 106 988	2 180 378	2 352 982	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	2 618 450	2 634 523
Non current liabilities						
Borrowing		713 902	499 353	623 935	50 311	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	700 744	2 084 148
TOTAL LIABILITIES		3 288 494	2 772 485	4 718 671	3 319 194	4 718 671
NET ASSETS	2	7 516 145	7 657 063	6 251 180	8 993 932	6 251 180
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		7 328 995	7 657 063	6 049 349	8 774 717	6 049 349
Reserves		187 150		201 831	219 214	201 831
TOTAL COMMUNITY WEALTH/EQUITY	2	7 516 145	7 657 063	6 251 180	8 993 932	6 251 180

Consolidated Budget Tables (With Municipal Entity: Safe City)

KZN225 Msunduzi - Table C1 Consolidated Monthly Budget Statement Summary - Q4 Fourth 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	113 850	1 324 520	1 427 089	(102 569)	-7%	1 427 089
Service charges	3 633 237	4 306 994	4 306 994	342 136	3 694 703	4 306 994	(612 291)	-14%	4 306 994
Investment revenue	10 445	17 030	17 030	3 338	15 441	17 030	(1 589)	-9%	17 030
Transfers and subsidies	681 678	855 842	800 709	38 970	801 926	800 709	1 217	0%	800 709
Other own revenue	280 459	443 815	443 815	23 705	326 804	443 815	(117 010)	-26%	443 815
Total Revenue (excluding capital transfers and contributions)	5 873 281	7 050 770	6 995 637	521 999	6 163 395	6 995 637	(832 242)	-12%	6 995 637
Employee costs	1 483 037	1 591 704	1 633 253	108 791	1 481 354	1 633 253	(151 900)	-9%	1 633 253
Remuneration of Councillors	49 529	59 431	59 431	3 901	51 818	59 431	(7 614)	-13%	59 431
Depreciation & asset impairment	365 761	442 798	440 904	31 434	375 757	440 904	(65 147)	-15%	440 904
Finance charges	26 916	94 217	52 039	8 905	26 289	52 039	(25 749)	-49%	52 039
Inventory consumed and bulk purchases	3 034 515	3 071 580	3 142 652	420 585	3 089 451	3 142 652	(53 200)	-2%	3 142 652
Transfers and subsidies	32 413	47 825	38 008	(26 337)	14 065	38 008	(23 943)	-63%	38 008
Other expenditure	1 433 258	1 147 391	1 256 924	292 407	993 285	1 256 924	(263 639)	-21%	1 256 924
Total Expenditure	6 425 429	6 454 947	6 623 210	839 687	6 032 018	6 623 210	(591 192)	-9%	6 623 210
Surplus/(Deficit)	(552 147)	595 823	372 427	(317 687)	131 376	372 427	(241 050)	-65%	372 427
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	375 725	446 431	437 597	41 672	399 202	437 597	(38 395)	-9%	437 597
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(176 423)	1 042 254	810 024	(276 015)	530 578	810 024	(279 445)	-34%	810 024
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(176 423)	1 042 254	810 024	(276 015)	530 578	810 024	(279 445)	-34%	810 024
Capital expenditure & funds sources									
Capital expenditure	537 696	835 918	526 985	93 968	552 562	526 985	25 577	5%	526 985
Capital transfers recognised	328 491	445 961	437 597	37 835	361 925	437 597	(75 672)	-17%	437 597
Borrowing	-	300 000	-	-	-	-	-	-	-
Internally generated funds	209 206	89 957	89 388	56 134	190 637	89 388	101 249	113%	89 388
Total sources of capital funds	537 696	835 918	526 985	93 968	552 562	526 985	25 577	5%	526 985
Financial position									
Total current assets	2 616 323	2 090 047	2 930 350		4 442 534				2 930 350
Total non current assets	7 724 864	8 339 501	8 039 501		7 882 624				8 039 501
Total current liabilities	2 480 510	1 463 352	2 634 523		2 619 942				2 634 523
Total non current liabilities	767 663	1 309 133	2 084 148		700 744				2 084 148
Community wealth/Equity	7 093 014	7 657 063	6 251 180		9 004 472				6 251 180
Cash flows									
Net cash from (used) operating	535 139	632 268	615 597	2 143	(507)	615 597	616 104	100%	615 597
Net cash from (used) investing	(524 932)	(835 918)	(523 292)	(33)	(48)	(523 292)	(523 244)	100%	(526 985)
Net cash from (used) financing	(81 573)	276 394	(23 606)	-	-	(23 606)	(23 606)	100%	(23 606)
Cash/cash equivalents at the month/year end	288 153	134 860	357 852	-	(555)	357 852	358 407	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	544 120	147 521	112 496	119 318	100 603	105 189	716 904	4 248 960	6 095 111
Creditors Age Analysis									
Total Creditors	932 671	(41 177)	65 426	(107 738)	971 811	-	-	-	1 820 993

KZN225 Msunduzi - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		1 694 246	2 124 738	2 060 771	127 235	1 873 195	2 060 771	(187 576)	-9%	2 060 771
Executive and council		3 516	5 297	5 297	199	5 198	5 297	(99)	-2%	5 297
Finance and administration		1 690 730	2 119 441	2 055 474	127 035	1 867 996	2 055 474	(187 478)	-9%	2 055 474
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		106 794	261 951	261 951	9 922	97 238	261 951	(164 713)	-63%	261 951
Community and social services		45 595	21 318	21 318	10 154	61 498	21 318	40 180	188%	21 318
Sport and recreation		410	308	308	49	590	308	283	92%	308
Public safety		12 979	4 191	4 191	294	7 136	4 191	2 944	70%	4 191
Housing		47 810	236 134	236 134	(575)	28 015	236 134	(208 120)	-88%	236 134
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		198 084	64 129	64 129	42 030	199 947	64 129	135 818	212%	64 129
Planning and development		47 093	56 731	56 731	33 309	152 391	56 731	95 661	169%	56 731
Road transport		150 816	-	-	8 690	47 242	-	47 242	-	-
Environmental protection		175	7 398	7 398	31	314	7 398	(7 085)	-96%	7 398
<i>Trading services</i>		4 160 649	5 315 563	5 315 563	381 167	4 352 943	5 315 563	(962 620)	-18%	5 315 563
Energy sources		2 570 880	3 305 883	3 305 883	245 886	2 656 636	3 305 883	(649 247)	-20%	3 305 883
Water management		1 157 405	1 590 735	1 590 735	106 486	1 255 558	1 590 735	(335 178)	-21%	1 590 735
Waste water management		281 882	231 533	231 533	19 733	289 833	231 533	58 300	25%	231 533
Waste management		150 482	187 411	187 411	9 062	150 916	187 411	(36 495)	-19%	187 411
<i>Other</i>	4	26 346	67 955	67 955	3 318	39 273	67 955	(28 682)	-42%	67 955
Total Revenue - Functional	2	6 186 119	7 834 337	7 770 369	563 671	6 562 596	7 770 369	(1 207 773)	-16%	7 770 369
Expenditure - Functional										
<i>Governance and administration</i>		1 074 503	1 423 527	1 399 635	174 221	1 009 273	1 399 635	(390 362)	-28%	1 399 635
Executive and council		125 666	117 494	163 073	7 641	116 152	163 073	(46 921)	-29%	163 073
Finance and administration		929 231	1 285 221	1 216 920	162 282	873 714	1 216 920	(343 206)	-28%	1 216 920
Internal audit		19 605	20 812	19 642	4 297	19 407	19 642	(235)	-1%	19 642
<i>Community and public safety</i>		562 723	613 713	540 011	55 898	606 189	540 011	66 178	12%	540 011
Community and social services		141 587	129 634	129 214	17 576	148 005	129 214	18 791	15%	129 214
Sport and recreation		138 184	153 119	147 756	14 482	140 411	147 756	(7 345)	-5%	147 756
Public safety		203 337	207 854	207 622	17 527	213 880	207 622	6 257	3%	207 622
Housing		70 045	110 226	42 564	5 512	94 335	42 564	51 771	122%	42 564
Health		9 570	12 879	12 854	801	9 559	12 854	(3 296)	-26%	12 854
<i>Economic and environmental services</i>		383 695	375 462	403 531	71 213	390 440	403 531	(13 091)	-3%	403 531
Planning and development		75 382	78 767	96 727	14 521	93 604	96 727	(3 123)	-3%	96 727
Road transport		285 433	270 632	282 199	54 760	272 437	282 199	(9 762)	-3%	282 199
Environmental protection		22 881	26 063	24 605	1 932	24 399	24 605	(206)	-1%	24 605
<i>Trading services</i>		3 843 130	4 323 068	4 212 499	529 535	3 957 721	4 212 499	(254 778)	-6%	4 212 499
Energy sources		2 518 576	2 707 082	2 773 851	375 624	2 667 100	2 773 851	(106 751)	-4%	2 773 851
Water management		916 076	1 187 780	984 740	80 003	794 093	984 740	(190 647)	-19%	984 740
Waste water management		289 706	294 535	338 156	51 556	350 831	338 156	12 675	4%	338 156
Waste management		118 773	133 672	115 752	22 352	145 697	115 752	29 946	26%	115 752
<i>Other</i>		65 361	64 362	67 535	5 429	59 575	67 535	(7 960)	-12%	67 535
Total Expenditure - Functional	3	5 929 412	6 800 133	6 623 210	836 296	6 023 198	6 623 210	(600 012)	-9%	6 623 210
Surplus/ (Deficit) for the year		256 708	1 034 204	1 147 159	(272 625)	539 398	1 147 159	(607 761)	-53%	1 147 159

KZN225 Msunduzi - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4
Fourth Quarter

Surplus/ (Deficit)

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)	66	(96)	-145,2%	66
Vote 2 - City Finance		1 682 482	2 098 137	2 034 169	126 972	1 860 329	2 034 169	(173 840)	-8,5%	2 034 169
Vote 3 - Corporate Services		4 822	7 947	7 947	148	8 529	7 947	582	7,3%	7 947
Vote 4 - Community Services and Social Equity		209 796	221 410	221 410	19 241	218 607	221 410	(2 803)	-1,3%	221 410
Vote 5 - Infrastructure Services		1 596 211	1 831 866	1 831 866	134 970	1 598 093	1 831 866	(233 773)	-12,8%	1 831 866
Vote 6 - Sustainable Development and City Enterprises		121 927	369 028	369 028	36 454	220 432	369 028	(148 596)	-40,3%	369 028
Vote 7 - Electricity		2 570 880	3 305 883	3 305 883	245 886	2 656 636	3 305 883	(649 247)	-19,6%	3 305 883
Total Revenue by Vote	2	6 186 119	7 834 337	7 770 369	563 671	6 562 596	7 770 369	(1 207 773)	-15,5%	7 770 369
Expenditure by Vote	1									
Vote 1 - City Manager		158 231	157 775	148 400	16 507	152 449	148 400	4 049	2,7%	148 400
Vote 2 - City Finance		506 137	846 124	757 339	90 423	417 111	757 339	(340 227)	-44,9%	757 339
Vote 3 - Corporate Services		150 339	202 819	242 457	26 767	165 703	242 457	(76 754)	-31,7%	242 457
Vote 4 - Community Services and Social Equity		827 164	801 718	837 659	109 292	893 321	837 659	55 662	6,6%	837 659
Vote 5 - Infrastructure Services		1 498 620	1 768 789	1 619 162	186 649	1 421 518	1 619 162	(197 644)	-12,2%	1 619 162
Vote 6 - Sustainable Development and City Enterprises		2 543 196	291 172	242 374	32 622	290 310	242 374	47 935	19,8%	242 374
Vote 7 - Electricity		245 726	2 731 736	2 775 819	377 426	2 691 606	2 775 819	(84 213)	-3,0%	2 775 819
Total Expenditure by Vote	2	5 929 412	6 800 133	6 623 210	839 687	6 032 018	6 623 210	(591 192)	-8,9%	6 623 210
Surplus/ (Deficit) for the year	2	256 708	1 034 204	1 147 159	(276 015)	530 578	1 147 159	(616 581)	-53,7%	1 147 159

KZN225 Msunduzi - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

KZN25 Msunduzi - Table C4 Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure)										
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	113 850	1 324 520	1 427 089	(102 569)	-7%	1 427 089
Service charges - electricity revenue		2 551 156	3 183 150	3 183 150	248 476	2 623 096	3 183 150	(560 054)	-18%	3 183 150
Service charges - water revenue		789 024	819 610	819 610	65 868	764 171	819 610	(55 440)	-7%	819 610
Service charges - sanitation revenue		179 996	174 569	174 569	18 530	186 780	174 569	12 211	7%	174 569
Service charges - refuse revenue		113 062	129 665	129 665	9 262	120 657	129 665	(9 009)	-7%	129 665
Rental of facilities and equipment		25 415	37 424	37 424	3 536	21 079	37 424	(16 345)	-44%	37 424
Interest earned - external investments		10 445	17 030	17 030	3 338	15 441	17 030	(1 589)	-9%	17 030
Interest earned - outstanding debtors		148 963	225 218	225 218	24 010	229 575	225 218	4 357	2%	225 218
Dividends received				-	-	-	-	-		-
Fines, penalties and forfeits		14 489	2 005	2 005	328	2 576	2 005	571	28%	2 005
Licences and permits		984	1 500	1 500	229	2 415	1 500	915	61%	1 500
Agency services		2 139	668	668	(278)	2 599	668	1 931	289%	668
Transfers and subsidies		681 678	855 842	800 709	38 970	801 926	800 709	1 217	0%	800 709
Other revenue		66 085	177 000	177 000	(4 122)	68 560	177 000	(108 440)	-61%	177 000
Gains		22 383		-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		5 873 281	7 050 770	6 995 637	521 999	6 163 395	6 995 637	(832 242)	-12%	6 995 637
Expenditure By Type										
Employee related costs		1 483 037	1 591 704	1 633 253	108 791	1 481 354	1 633 253	(151 900)	-9%	1 633 253
Remuneration of councillors		49 529	59 431	59 431	3 901	51 818	59 431	(7 614)	-13%	59 431
Debt impairment		569 024	300 000	300 000	(281)	18 304	300 000	(281 696)	-94%	300 000
Depreciation & asset impairment		365 761	442 798	440 904	31 434	375 757	440 904	(65 147)	-15%	440 904
Finance charges		26 916	94 217	52 039	8 905	26 289	52 039	(25 749)	-49%	52 039
Bulk purchases - electricity		2 950 207	2 200 000	2 300 000	312 826	2 350 401	2 300 000	50 401	2%	2 300 000
Inventory consumed		84 308	871 580	842 652	107 758	739 051	842 652	(103 601)	-12%	842 652
Contracted services		690 969	665 671	756 263	250 513	799 007	756 263	42 744	6%	756 263
Transfers and subsidies		32 413	47 825	38 008	(26 337)	14 065	38 008	(23 943)	-63%	38 008
Other expenditure		149 010	181 720	200 661	42 175	175 974	200 661	(24 688)	-12%	200 661
Losses		24 255		-	-	-	-	-		-
Total Expenditure		6 425 429	6 454 947	6 623 210	839 687	6 032 018	6 623 210	(591 192)	-9%	6 623 210
Surplus/(Deficit)		(552 147)	595 823	372 427	(317 687)	131 376	372 427	(241 050)	-65%	372 427
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		375 725	446 431	437 597	41 672	399 202	437 597	(38 395)	-9%	437 597
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all)								-		-
								-		-
Surplus/(Deficit) after capital transfers & contributions		(176 423)	1 042 254	810 024	(276 015)	530 578	810 024			810 024
Taxation								-		
Surplus/(Deficit) after taxation		(176 423)	1 042 254	810 024	(276 015)	530 578	810 024			810 024
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(176 423)	1 042 254	810 024	(276 015)	530 578	810 024			810 024
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(176 423)	1 042 254	810 024	(276 015)	530 578	810 024			810 024

KZN225 Msunduzi - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - Q4 Fourth 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	27	27	550	(523)	-95%	550
Vote 2 - City Finance		4 010	21 289	16 129	130	9 153	16 129	(6 976)	-43%	16 129
Vote 3 - Corporate Services		2 288	5 602	1 105	-	938	1 105	(168)	-15%	1 105
Vote 4 - Community Services and Social Equity		40 154	40 401	41 471	15 271	48 934	41 471	7 463	18%	41 471
Vote 5 - Infrastructure Services		308 960	580 999	211 962	32 963	273 665	211 962	61 703	29%	211 962
Vote 6 - Sustainable Development and City Enterprises		60 542	146 856	152 824	25 543	133 262	152 824	(19 562)	-13%	152 824
Vote 7 - Electricity		99 778	1 000	76 484	12 597	71 071	76 484	(5 413)	-7%	76 484
Total Capital Multi-year expenditure	4,7	517 347	796 646	500 525	86 532	537 050	500 525	36 525	7%	500 525
Single Year expenditure appropriation	2									
Vote 1 - City Manager		2 151	3 500	1 900	853	944	1 900	(956)	-50%	1 900
Vote 2 - City Finance		6 345	16 565	4 785	463	3 084	4 785	(1 701)	-36%	4 785
Vote 3 - Corporate Services		2 563	833	4 042	-	3 796	4 042	(246)	-6%	4 042
Vote 4 - Community Services and Social Equity		3 553	12 326	9 956	4 585	4 980	9 956	(4 976)	-50%	9 956
Vote 5 - Infrastructure Services		3 549	600	2 243	793	793	2 243	(1 450)	-65%	2 243
Vote 6 - Sustainable Development and City Enterprises		2 188	2 198	3 534	743	1 083	3 534	(2 451)	-69%	3 534
Vote 7 - Electricity		-	3 250	-	-	831	-	831	-	-
Total Capital single-year expenditure	4	20 349	39 272	26 460	7 436	15 511	26 460	(10 948)	-41%	26 460
Total Capital Expenditure		537 696	835 918	526 985	93 968	552 562	526 985	25 577	5%	526 985
Capital Expenditure - Functional Classification										
Governance and administration		18 345	49 638	29 461	1 473	18 773	29 461	(10 688)	-36%	29 461
Executive and council		2 639	2 100	2 000	750	750	2 000	(1 250)	-63%	2 000
Finance and administration		15 706	47 538	27 461	723	18 024	27 461	(9 438)	-34%	27 461
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		50 998	128 563	45 009	11 336	57 189	45 009	12 180	27%	45 009
Community and social services		27 991	24 132	28 543	11 088	43 937	28 543	15 394	54%	28 543
Sport and recreation		1 041	2 150	2 200	-	922	2 200	(1 279)	-58%	2 200
Public safety		142	2 875	1 975	-	196	1 975	(1 779)	-90%	1 975
Housing		21 824	99 406	12 291	248	12 135	12 291	(156)	-1%	12 291
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		239 149	104 991	197 379	57 280	277 365	197 379	79 986	41%	197 379
Planning and development		37 614	44 830	137 288	25 657	118 594	137 288	(18 694)	-14%	137 288
Road transport		201 377	59 643	59 310	31 601	158 749	59 310	99 438	168%	59 310
Environmental protection		158	518	781	22	22	781	(759)	-97%	781
Trading services		227 154	548 106	250 528	23 816	195 882	250 528	(54 647)	-22%	250 528
Energy sources		99 778	241 154	76 484	12 597	71 071	76 484	(5 413)	-7%	76 484
Water management		58 052	196 583	84 618	1 668	67 842	84 618	(16 776)	-20%	84 618
Waste water management		54 322	94 269	76 326	773	48 192	76 326	(28 134)	-37%	76 326
Waste management		15 002	16 100	13 100	8 777	8 777	13 100	(4 323)	-33%	13 100
Other		2 050	4 620	4 607	64	3 353	4 607	(1 254)	-27%	4 607
Total Capital Expenditure - Functional Classification	3	537 696	835 918	526 985	93 968	552 562	526 985	25 577	5%	526 985
Funded by:										
National Government		291 413	344 634	310 626	11 183	250 452	310 626	(60 174)	-19%	310 626
Provincial Government		37 077	101 327	126 971	26 652	111 473	126 971	(15 499)	-12%	126 971
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		328 491	445 961	437 597	37 835	361 925	437 597	(75 672)	-17%	437 597
Borrowing	6	-	300 000	-	-	-	-	-	-	-
Internally generated funds		209 206	89 957	89 388	56 134	190 637	89 388	101 249	113%	89 388
Total Capital Funding		537 696	835 918	526 985	93 968	552 562	526 985	25 577	5%	526 985

KZN225 Msunduzi - Table C6 Consolidated Monthly Budget Statement - Financial Position - Q4 Fourth

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	132 405	357 852
Call investment deposits		257 921		–	352 769	–
Consumer debtors		1 959 578	1 781 691	2 421 823	3 543 672	2 421 823
Other debtors		15 129	–	48 958	3 826	48 958
Current portion of long-term receivables				–	–	–
Inventory		368 555	173 496	101 717	409 863	101 717
Total current assets		2 616 323	2 090 047	2 930 350	4 442 534	2 930 350
Non current assets						
Long-term receivables		(14 920)		–	(185)	–
Investments				–	–	–
Investment property		877 142	821 671	821 671	922 174	821 671
Investments in Associate				–	–	–
Property, plant and equipment		6 747 450	7 125 684	6 825 684	6 945 583	6 825 684
Biological		693	1 070	1 070	575	1 070
Intangible		18 198	30 700	30 700	14 477	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	7 882 624	8 039 501
TOTAL ASSETS		10 341 187	10 429 549	10 969 851	12 325 158	10 969 851
LIABILITIES						
Current liabilities						
Bank overdraft				101 622	–	101 622
Borrowing		79 163	101 622	79 163	74 271	79 163
Consumer deposits		136 091	114 344	132 962	142 079	132 962
Trade and other payables		2 211 812	1 106 988	2 180 378	2 353 425	2 180 378
Provisions		53 444	140 398	140 398	50 168	140 398
Total current liabilities		2 480 510	1 463 352	2 634 523	2 619 942	2 634 523
Non current liabilities						
Borrowing		124 582	499 353	623 935	50 311	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	700 744	2 084 148
TOTAL LIABILITIES		3 248 173	2 772 485	4 718 671	3 320 687	4 718 671
NET ASSETS	2	7 093 014	7 657 063	6 251 180	9 004 472	6 251 180
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6 891 396	7 657 063	6 049 349	8 785 257	6 049 349
Reserves		201 618		201 831	219 214	201 831
TOTAL COMMUNITY WEALTH/EQUITY	2	7 093 014	7 657 063	6 251 180	9 004 472	6 251 180

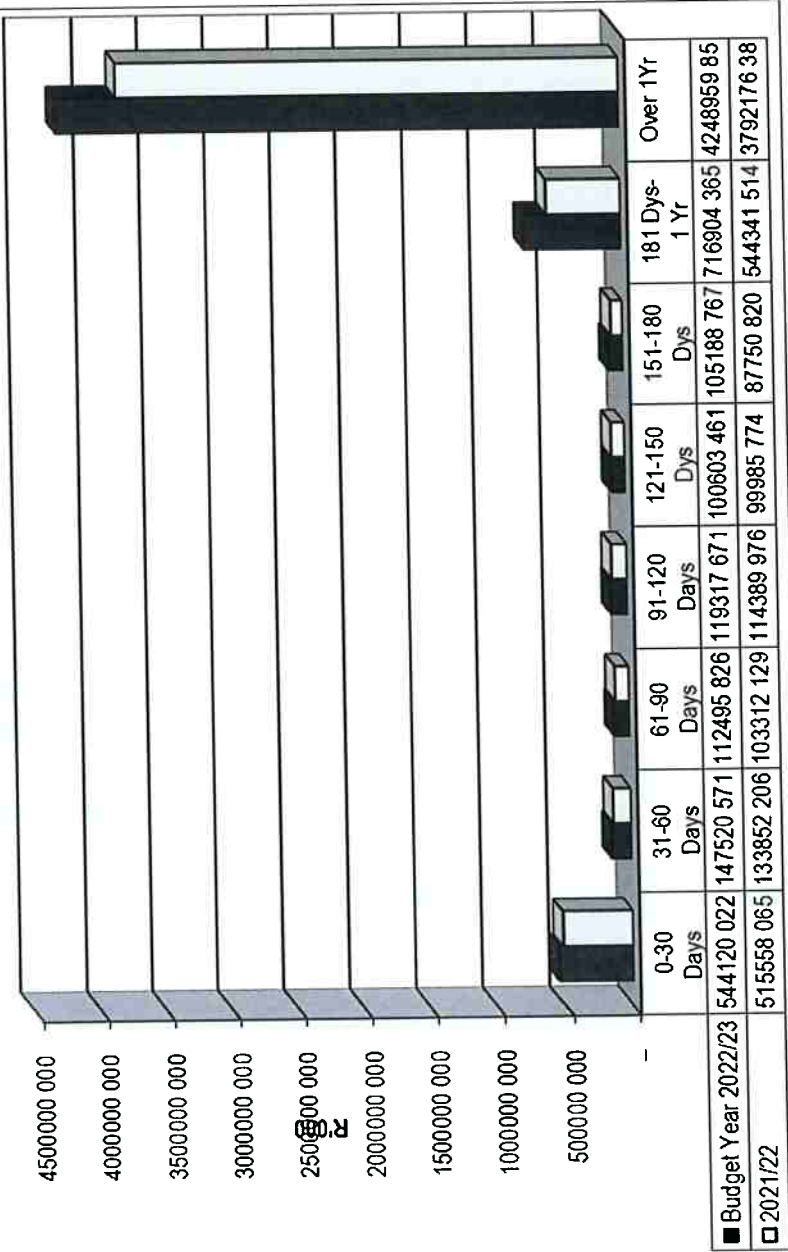
PART 2 – SUPPORTING DOCUMENTATION**2.1 Debtors Analysis**

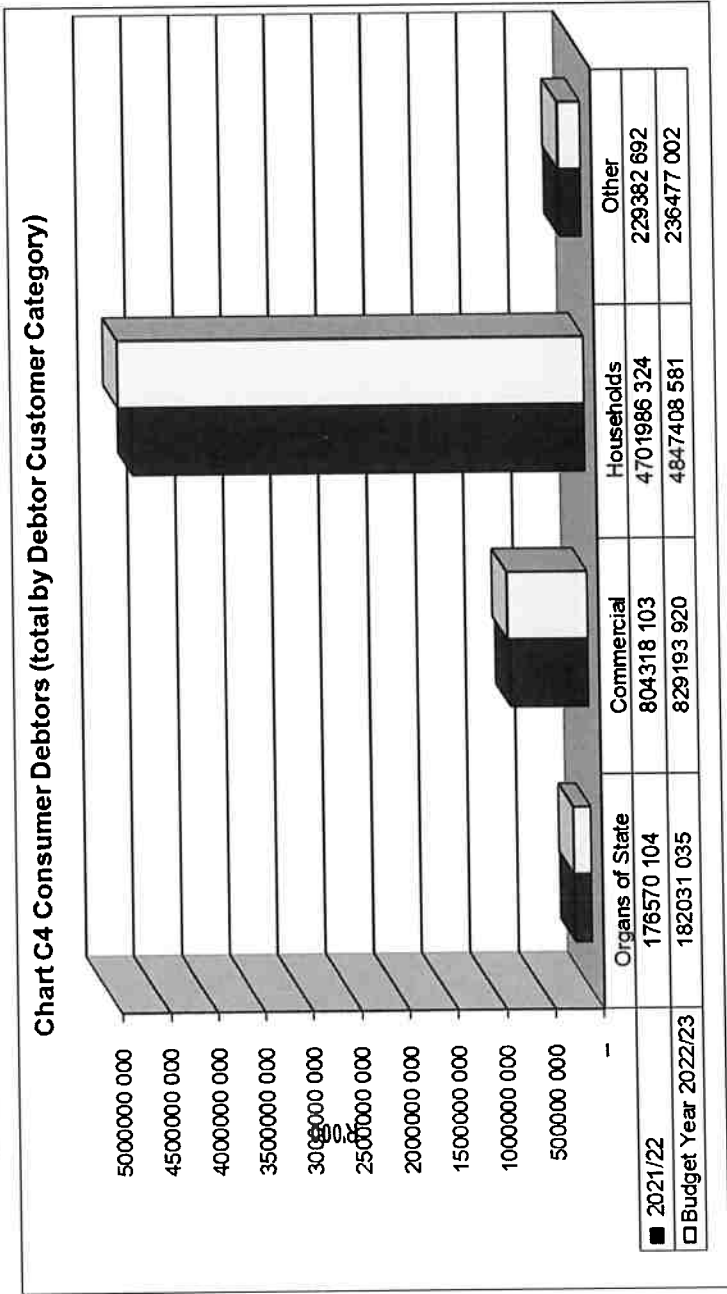
The table presented below summarises the Debtors Age Analysis as at 30 June 2023

KZN225 Msunduzi - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

KZN225 Msunduzi - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter														
Description		Budget Year 2022/23												
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		1200	120 961	58 664	39 135	43 137	31 632	34 338	352 029	1 788 861	2 468 757	2 249 998		1 411 069
Trade and Other Receivables from Exchange Transactions - Electricity		1300	185 774	25 984	18 702	20 001	16 306	19 807	62 920	201 205	550 700	320 239		126 910
Receivables from Non-exchange Transactions - Property Rates		1400	140 999	28 143	23 016	22 835	20 564	20 517	133 252	750 899	1 140 226	948 068		571 043
Receivables from Exchange Transactions - Waste Water Management		1500	28 125	6 644	5 939	5 805	5 692	5 467	30 420	277 794	365 885	325 177		226 350
Receivables from Exchange Transactions - Waste Management		1600	13 678	3 456	3 371	3 403	3 081	2 981	16 934	154 633	201 538	181 032		127 711
Receivables from Exchange Transactions - Property Rental Debtors		1700	3 978	796	794	613	762	869	3 242	46 063	57 118	51 550		37 806
Interest on Arrear Debtor Accounts		1810	44 905	23 751	21 153	23 058	22 499	21 199	117 462	850 910	1 124 938	1 035 128		648 830
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820									-	-		176 169
Other		1900	5 699	82	385	466	68	11	645	178 594	185 949	179 782		
Total By Income Source		2000	544 120	147 521	112 496	119 318	100 603	105 189	716 904	4 248 960	6 095 111	5 290 974	-	3 325 889
2021/22 - totals only			515 558	133 852	103 312	114 390	99 986	87 751	544 342	3 792 176	5 391 367	4 638 644		2 925 375
Debtors Age Analysis By Customer Group														
Organs of State		2200	56 268	6 771	4 448	4 457	3 671	3 199	20 373	82 844	182 031	114 544		74 376
Commercial		2300	256 598	24 077	19 853	21 582	19 091	21 079	81 141	385 773	829 194	528 666		270 832
Households		2400	230 673	111 599	83 987	89 269	74 132	77 174	593 189	3 587 385	4 847 409	4 421 149		2 823 113
Other		2500	582	5 073	4 207	4 010	3 710	3 737	22 201	192 957	236 477	226 614		157 568
Total By Customer Group		2600	544 120	147 521	112 496	119 318	100 603	105 189	716 904	4 248 960	6 095 111	5 290 974	-	3 325 889

Chart C3 Aged Consumer Debtors Analysis





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 R6.095 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 80%
- ✓ Commercial 13%
- ✓ Other 4%
- ✓ Organs of State 3%

2.2 Creditors Analysis

Table SC 4 below presents the aged creditors as at 30 June 2023

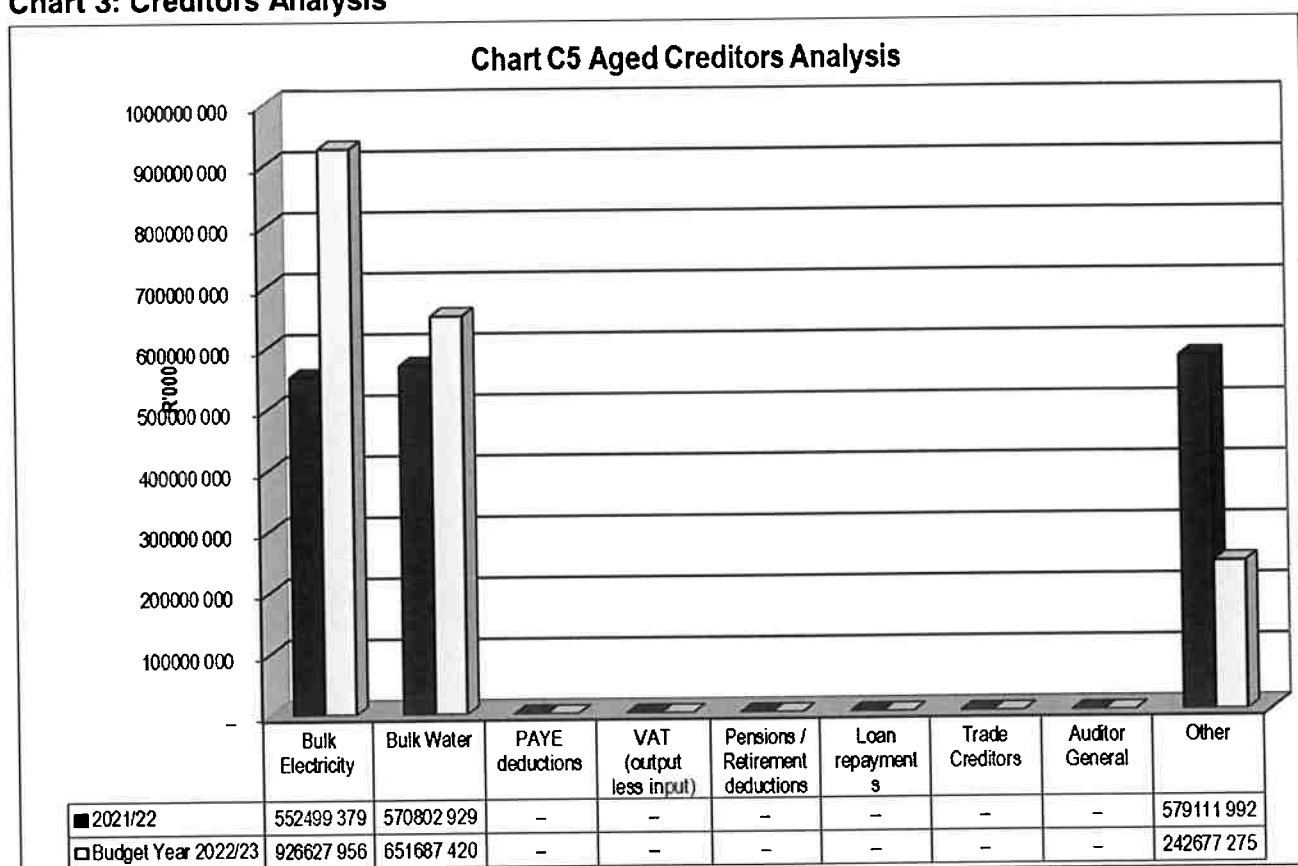
KZN225 Msunduzi - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

KZN225 Msunduzi - Supporting Table SC4 Monthly Budget Statement - aged Creditors - Q4 Fourth 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	0100	530 678	-	-	(32 901)	428 852				926 628	552 499
Bulk Water	0200	181 798	(60 000)	65 375	(74 865)	539 380				651 687	570 803
PAYE deductions	0300									-	-
VAT (output less input)	0400									-	-
Pensions / Retirement deductions	0500									-	-
Loan repayments	0600									-	-
Trade Creditors	0700									-	-
Auditor General	0800									-	-
Other	0900	220 195	18 823	52	28	3 580				242 677	579 112
Total By Customer Type	1000	932 671	(41 177)	65 426	(107 738)	971 811	-	-	-	1 820 993	1 702 414

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

Chart 3: Creditors Analysis



2.3 Investment Portfolio Analysis

The following information presents the short-term investments balances broken down per investment type as at 30 June 2023.

KZN225 Msunduzi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth 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										456 541	514	(239 948)	131 448	348 555
														-
														-
														-
														-
Municipality sub-total										456 541		(239 948)	131 448	348 555
Entities										1 595	15		2 604	4 213
														-
														-
														-
														-
Entities sub-total										1 595		-	2 604	4 213
TOTAL INVESTMENTS AND INTEREST	2									458 135		(239 948)	134 052	352 769

The total consolidated investment balances as at 30 June 2023 amounted to R 352.769 million.

2.4 Allocation and Grant receipts and Expenditure

Grant Receipts: The total operational and capital grant receipts for fourth quarter amounted to R 1.156 billion that is inclusive of equitable share of R 696.056 million, operating transfers and grants of R73.354 and Capital transfers of R 386.888 million.

KZN225 Msunduzi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth 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	-	745 271	743 929	1 343	0,2%	743 929
Local Government Equitable Share			616 262	924 145	696 056		696 056	696 056	0	0,0%	696 056
Finance Management			1 900	1 950	1 950		1 950	1 950	(0)	0,0%	1 950
Municipal Systems Improvement											
EPWP Incentive			3 516	5 231	5 231		5 231	5 231	-		5 231
Water Services Infrastructure Grant (WSIG)-OPERATING					30 000		30 000	30 000	-		30 000
Energy Efficiency and Demand Management											
Operating costs-MIG			9 681	9 173	10 692		12 034	10 692	1 343	12,6%	10 692
Provincial Government:			26 247	138 064	56 610	2 571	24 138	56 610	(33 640)	-59,4%	56 610
Human Settlements - Title Deeds Restoration					4 772			4 772	(4 772)	-100,0%	4 772
Housing Accreditation-OPERATING			3 853	19 253	8 652	2 571	4 635	8 652	(4 018)	-46,4%	8 652
Human Settlements - Accredited Municipal RO				36 850	(0)			(0)	0	-100,0%	(0)
Housing Projects -OPERATING			9 106	71 083	10 318		2 051	10 318	(8 267)	-80,1%	10 318
Arts and Culture- Community Library Services											
Community Library Service and Provincialisation Library-OPERATING			12 863	10 070	16 458		15 946	16 458	(512)	-3,1%	16 458
Tatham Art Gallery-OPERATING			425	809	164		339	164	175	106,1%	164
Greater Edendale Development Initiative-OPERATING											
Operation Dhlusumlando-OPERATING											
COGTA					16 245			16 245	(16 245)	-100,0%	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:			-	-	-	-	-	-	-	-	-
[insert description]											
Total Operating Transfers and Grants		5	657 606	1 078 563	800 539	2 571	769 410	800 539	(32 297)	-4,0%	800 539
Capital Transfers and Grants											
National Government:			305 550	341 634	310 115	-	308 773	310 115	(1 343)	-0,4%	310 115
Municipal Infrastructure Grant (MIG)			199 650	217 980	216 461		215 119	216 461	(1 343)	-0,6%	216 461
Public Transport and Systems			11 900								
Neighbourhood Development Partnership			34 000	34 500	34 500		34 500	34 500	-		34 500
Dept of Mineral/Electricity											
Integrated National Electrification Programme			20 000	29 154	29 154		29 154	29 154	-		29 154
Municipal Systems Improvement											
Water Services Infrastructure Grant (WSIG)-CAPITAL			40 000	60 000	30 000		30 000	30 000	-		30 000
Energy Efficiency and Demand Management											
Provincial Government:			48 143	104 797	127 482	171	78 116	127 482	(49 366)	-38,7%	127 482
Airport Development Project											
PGCAP:Z2:GREATER EDENDALE PROJECTS											
KZNPA				6 000	6 600			92 869	(92 869)	-100,0%	92 869
Housing-Military Veterans					511			511	(511)	-100,0%	511
PMB Airport- CAPITAL		1 000	3 000	3 047		3 000	3 047		(47)	-1,6%	3 047
Arts and Culture-Museum Subsidies											
COGTA					16 323			16 323	(16 323)	-100,0%	16 323
Manaye Area Precinct Upgrade-CAPITAL											
Human Settlement				2 000	2 200			2 200	(2 200)	-100,0%	2 200
Housing Accreditation-CAPITAL				93 797	5 591			5 591	(5 591)	-100,0%	5 591
Eastwood Primary Substation-CAPITAL		15 000					10 000		10 000		
Jika Joe Community Residential Units-CAPITAL		12 986					5 022		5 022		
Greater Edendale Development Initiative-CAPITAL		8 159				171	1 499		1 499		
Youth Enterprise Park-CAPITAL		188									
Corridor Development- CAPITAL		6 600									
Municipal Disaster Relief Grant-CAPITAL		620									
Community Library Service and Provincialisation Library-CAPITAL		3 500			341			341	(341)	-100,0%	341
Provincial Government:											
Arts and Culture-Museum Subsidies - Tatham Art Gallery		90					200		200		
Upgrading Informal Settlements- CAPITAL							58 395		58 395		
District Municipality:			-	-	-	-	-	-	-	-	-
[insert description]											
Other grant providers:			-	-	-	-	-	-	-	-	-
[insert description]											
Total Capital Transfers and Grants		5	353 694	446 431	437 597	171	386 888	437 597	(50 709)	-11,6%	437 597
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	1 011 300	1 524 994	1 238 136	2 742	1 156 298	1 238 136	(83 006)	-6,7%	1 238 136

Grants Expenditure: The amount spent in respect of conditional grants amounted to R 1.201 billion for the fourth quarter of the financial year which is inclusive of operating expenditure of R801.926 million and capital expenditure of R399.255 million.

KZN225 Msunduzi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

KZN225 Msunduzi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter											
Description		Ref	Budget Year 2022/23								
			2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
<u>EXPENDITURE</u>											
<u>Operating expenditure of Transfers and Grants</u>											
National Government:			31 229	940 499	743 929	26 991	765 767	743 929	21 838	2,9%	743 929
Local Government Equitable Share				924 145	696 056		696 056	696 056	0	0,0%	696 056
Finance Management			1 900	1 950	1 950	125	1 847	1 950	(103)	-5,3%	1 950
Municipal Systems Improvement				5 231			-		-		-
EPWP Incentive			3 516		5 231	199	5 228	5 231	(3)	-0,1%	5 231
Water Services Operating Subsidy			18 782			26 527	55 555		55 555		-
Public Transport Infrastructure			500				-				-
Water Services Infrastructure Grant (WSIG)-OPERATING					30 000			30 000	(30 000)	-100,0%	30 000
Energy Efficiency and Demand Management				9 173							-
Operating costs-MIG			6 531		10 692	139	7 080	10 692	(3 612)	-33,8%	10 692
Provincial Government:			33 944	138 064	56 610	11 979	36 159	56 610	(20 939)	-37,0%	56 610
Provincial Government						-	-		-		-
Expanded Public Works Grant			62			-	-		-		-
Human Settlements - Title Deeds Restoration				19 253	4 772	-	-	4 772	(4 772)	-100,0%	4 772
Housing Accreditation-OPERATING			4 663	36 850	8 652	-	2 518	8 652	(6 134)	-70,9%	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	10 318	(8 267)	-80,1%	10 318
Arts and Culture- Community Library Services						-	-		-		-
Community Library Service and Provincialisation Library-OPERATING			15 382		16 458	5 440	16 172	16 458	(286)	-1,7%	16 458
Arts and Culture-Museum Subsidies				809	164	-	-	164	(164)	-100,0%	164
Tatham Art Gallery-OPERATING			422			75	91	-	91		-
Greater Edendale Development Initiative-OPERATING			3 223			6 180	14 671	-	14 671		-
Operation Dlusumlando-OPERATING			1 087		16 245	-	-	16 245	(16 245)	-100,0%	16 245
SETA- Bursaries for Non Employees- OPERATING						-	168		168		-
COGTA						-	-		-		-
KZN-Military Veterans						283	487		487		-
District Municipality:			-	-	-	-	-	-	-		-
[insert description]											
Other grant providers:			-	-	-	-	-	-	-		-
0											
Total operating expenditure of Transfers and Grants:			65 173	1 078 563	800 539	38 970	801 926	800 539	899	0,1%	800 539
<u>Capital expenditure of Transfers and Grants</u>											
National Government:			331 771	341 634	310 115	14 340	286 531	310 115	(23 584)	-7,6%	310 115
Municipal Infrastructure Grant (MIG)			203 223	217 980	216 461	8 514	220 149	216 461	3 688	1,7%	216 461
Public Transport and Systems			62 323			-	-	-	-		-
Neighbourhood Development Partnership			35 000	34 500	34 500	5 003	34 499	34 500	(1)	0,0%	34 500
Dept of Mineral/Electricity						-	-	-	-		-
Integrated National Electrification Programme			11 230	29 154	29 154	647	27 380	29 154	(1 774)	-6,1%	29 154
Municipal Systems Improvement						-	59		59		-
Water Services Infrastructure Grant (WSIG)-CAPITAL			19 995	60 000	30 000	176	4 444	30 000	(25 556)	-85,2%	30 000
Energy Efficiency and Demand Management						-	-	-	-		-
Provincial Government:			37 077	104 797	127 482	27 385	112 724	127 482	(14 759)	-11,6%	127 482
Airport Development Project					92 869			92 869	(92 869)	-100,0%	92 869
PGCAP:Z2:GREATER EDENDALE PROJECTS				6 000	6 600			6 600	(6 600)	-100,0%	6 600
KZNPA					511			511	(511)	-100,0%	511
Housing-Military Veterans											-
PMB Airport- CAPITAL			326		3 047	60	2 875	3 047	(173)	-5,7%	3 047
Arts and Culture-Museum Subsidies											-
COGTA				3 000	16 323			16 323	(16 323)	-100,0%	16 323
Manzys Area Precinct Upgrade-CAPITAL				2 000	2 200			2 200	(2 200)	-100,0%	2 200
Human Settlement				93 797	5 591	561	731	5 591	(4 861)	-86,9%	5 591
Housing Accreditation-CAPITAL			1 786			5 566	16 130		16 130		-
Eastwood Primary Substation-CAPITAL			9 079			-	4 367		4 367		-
Jika Joe Community Residential Units-CAPITAL			14 019								-
Greater Edendale Development Initiative-CAPITAL			2 546			20 195	86 746		86 746		-
Youth Enterprise Park-CAPITAL			140				192		192		-
Informal Economy Infrastructure Development-CAPITAL			1 700				66		66		-
Community Library Service and Provincialisation Library-CAPITAL			7 399		341			341	(341)	-100,0%	341
Provincial Government:			81						-		-
Arts and Culture-Museum Subsidies - Tatham Art Gallery						348	401		401		-
Operation Dlusumlando-Capital						-	561		561		-
Housing Projects -CAPITAL						655	655		655		-
District Municipality:			-	-	-	-	-	-	-		-
0											
Other grant providers:			-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants			368 848	446 431	437 597	41 725	399 255	437 597	(38 342)	-8,8%	437 597
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			434 021	1 524 994	1 238 136	80 695	1 201 181	1 238 136	(37 443)	-3,0%	1 238 136

2.5 Councillor and Board Member and Employee Benefits

KZN225 Msunduzi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth 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	3 048	41 150	3 290	37 860	1151%	3 290
Pension and UIF Contributions		3 050	3 123	3 123	192	2 495	3 123	(628)	-20%	3 123
Medical Aid Contributions		1 645	7 584	7 584	170	1 822	7 584	(5 761)	-76%	7 584
Motor Vehicle Allowance		3 551	37 225	37 225	196	2 551	37 225	(34 674)	-93%	37 225
Cellphone Allowance		2 712	847	847	272	3 719	847	2 871	339%	847
Housing Allowances		100	7 362	7 362	5	81	7 362	(7 281)	-99%	7 362
Other benefits and allowances		-	-	-	18	-	-	-	-	-
Sub Total - Councillors		49 529	59 431	59 431	3 901	51 818	59 431	(7 614)	-13%	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	570	8 366	54 757	(46 391)	-85%	9 757
Pension and UIF Contributions		805	898	645	73	816	645	171	26%	898
Medical Aid Contributions		107	100	100	17	199	100	99	99%	100
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		250	-	-	(136)	255	-	255	-	-
Motor Vehicle Allowance		2 034	839	839	98	993	839	154	18%	839
Cellphone Allowance		107	88	160	9	110	160	(50)	-31%	88
Housing Allowances		192	24	24	17	203	24	178	730%	24
Other benefits and allowances		28	-	-	122	122	-	122	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		12 039	11 708	56 526	772	11 064	56 526	(45 463)	-80%	11 708
% Increase	4		-2,8%	369,5%						-2,8%
Other Municipal Staff										
Basic Salaries and Wages		875 423	919 050	898 822	72 802	926 108	898 822	27 286	3%	919 050
Pension and UIF Contributions		168 338	193 655	273 709	15 018	180 566	273 709	(93 144)	-34%	193 655
Medical Aid Contributions		129 063	97 380	114 989	(94)	65 109	114 989	(49 880)	-43%	97 380
Overtime		110 789	104 445	95 136	8 939	120 003	95 136	24 867	26%	104 445
Performance Bonus		66 563	81 379	83 370	26	67 124	83 370	(16 245)	-19%	81 379
Motor Vehicle Allowance		28 706	35 361	34 331	2 617	30 212	34 331	(4 119)	-12%	35 361
Cellphone Allowance		4 606	4 917	4 867	432	4 908	4 867	41	1%	4 917
Housing Allowances		4 245	4 628	4 708	375	4 538	4 708	(170)	-4%	4 628
Other benefits and allowances		47 151	37 582	37 687	2 974	34 345	37 687	(3 342)	-9%	37 582
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		24 907	18 382	17 411	3 943	25 501	17 411	8 089	46%	18 382
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		1 459 790	1 496 777	1 565 031	107 032	1 458 414	1 565 031	(106 617)	-7%	1 496 777
% Increase	4		2,5%	7,2%						2,5%
Total Parent Municipality		1 521 359	1 567 914	1 680 989	111 704	1 521 295	1 680 989	(159 694)	-9%	1 567 914
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		232	12 005	12 005	32	251	12 005	(11 754)	-98%	12 005
Sub Total - Board Members of Entities		232	12 005	12 005	32	251	12 005	(11 754)	-98%	12 005
% Increase	4		5067,7%	5067,7%						5067,7%
Senior Managers of Entities										
Basic Salaries and Wages		768	818	818	65	807	818	(11)	-1%	818
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		29	36	36	3	31	36	(5)	-13%	36
Overtime		-	350	350	-	-	350	(350)	-100%	350
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		30	39	39	3	30	39	(9)	-24%	39
Cellphone Allowance		10	12	12	1	11	12	(1)	-10%	12
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		837	1 255	1 255	71	879	1 255	(376)	-30%	1 255
% Increase	4		49,9%	49,9%						49,9%
Other Staff of Entities										
Basic Salaries and Wages		8 109	8 348	8 348	640	8 449	8 348	101	1%	8 348
Pension and UIF Contributions		555	682	682	48	573	682	(109)	-16%	682
Medical Aid Contributions		1 036	1 278	1 278	94	1 083	1 278	(194)	-15%	1 278
Overtime		376	-	-	34	381	-	381	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		102	148	148	9	102	148	(46)	-31%	148
Cellphone Allowance		79	74	74	9	106	74	32	43%	74
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		55	-	-	52	52	-	52	-	-
Sub Total - Other Staff of Entities		10 311	10 530	10 530	885	10 747	10 530	217	2%	10 530
% Increase	4		2,1%	2,1%						2,1%
Total Municipal Entities		11 380	23 789	23 789	988	11 876	23 789	(11 913)	-50%	23 789
TOTAL SALARY, ALLOWANCES & BENEFITS		1 532 740	1 591 704	1 704 778	112 692	1 533 171	1 704 778	(171 607)	-10%	1 591 704
% Increase	4		3,8%	11,2%						3,8%
TOTAL MANAGERS AND STAFF		1 482 978	1 520 268	1 633 342	108 759	1 481 103	1 633 342	(152 239)	-9%	1 520 268

Councillor Allowances

The total councillors allowance year to date budget for month of June 2023 amounted to R 59.431 million. The year to date actual councillor's allowance amounted to R 51.818 million.

Employee Benefits

The total consolidated salaries expenditure as at 30 June 2023 amounted to R 1.481 billion, against the year to date budget of R 1.633 billion, resulting in a slight variance of -9%.

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

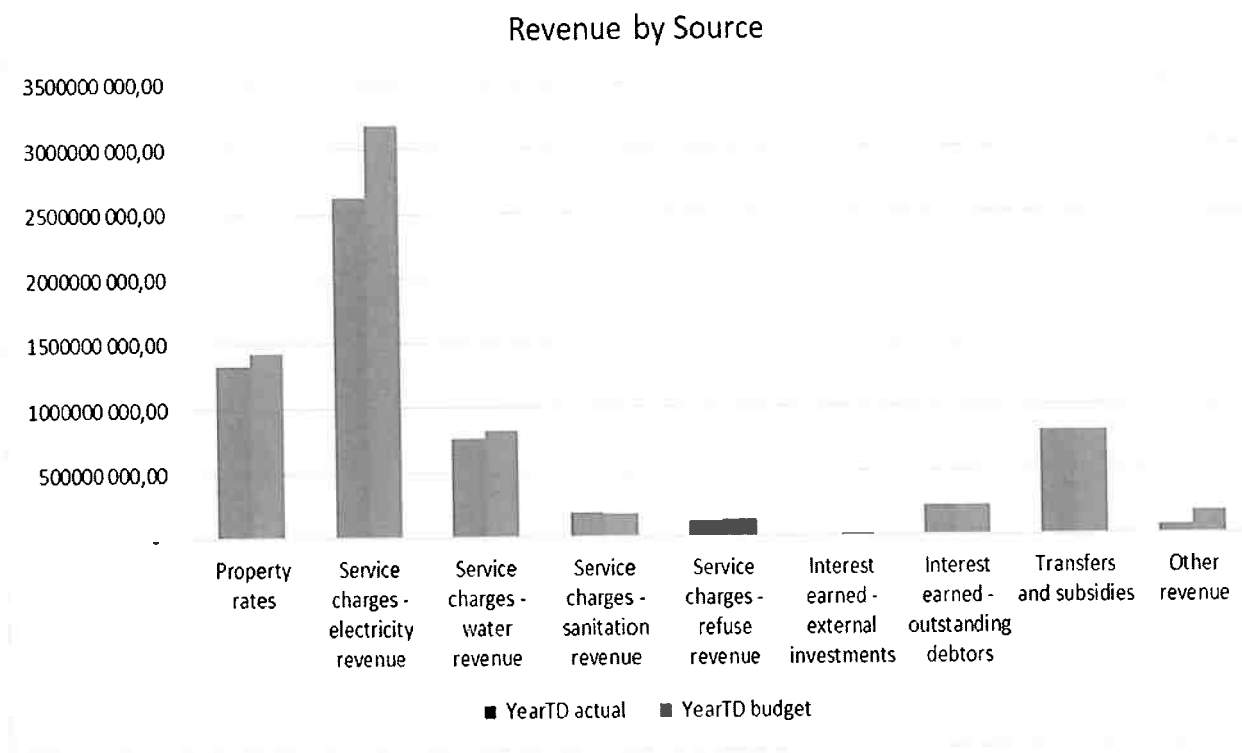
This section on material variances to the Service Delivery & Budget Implementation Plan analyses the financial as well as the non-financial YTD performance targets for the fourth quarter

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 43% of the actual Year operating revenue basket.

Property Rates is the second largest contributor to the operating revenue basket making up 21% of the total operating revenue. When comparing YTD Actual revenue earned to YTD Budget, there is an under performance of -7% as at 30 June 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 12% of the total operating revenue basket; there is an under performance against the budget causing a -7% variance when comparing YTD actual to YTD Budget.

Service Charges - sanitation revenue: reflects an over performance of 7% when comparing YTD actual revenue and YTD budget.

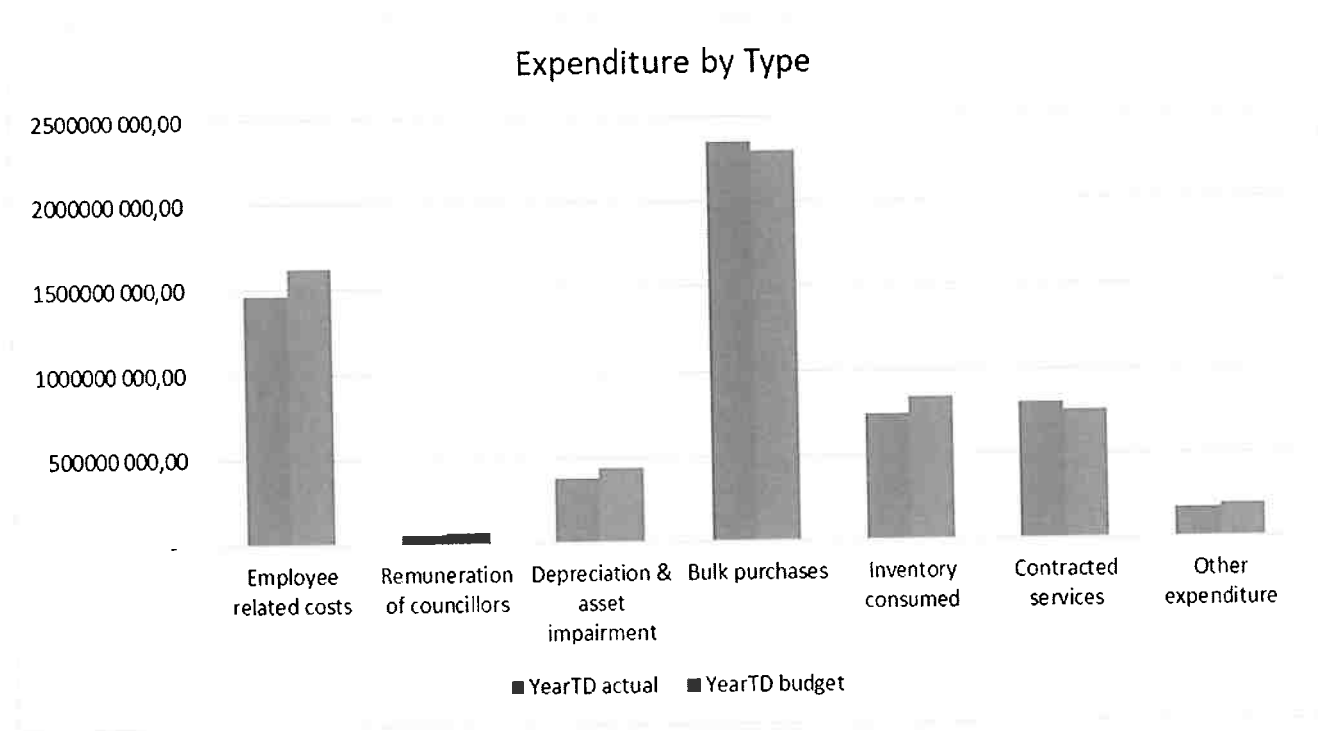
Service Charges - refuse revenue reflects an under performance of -7% when comparing the YTD actual revenue to the YTD budget.

Interest earned – outstanding debtors and other revenue have variances of 2% and - 61% respectively at the end of fourth quarter.

OPERATIONAL EXPENDITURE

The chart below presents the fourth 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 39% of the total actual YTD operating expenditure basket.

Employee Related Costs: There is a variance of -9% 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 fourth quarter amounted to R174.640 million while the YTD budget amounted to R197.273 million resulting in a variance of -11% when comparing YTD actual expenditure to YTD budget.

Depreciation & Asset Impairment: The YTD budget for depreciation & asset impairment figure amounted to R441.738 million and the YTD actual being R 374.910 million.

Finance Charges: YTD budgeted figure for finance charges for the year amounted to R52.039 million and the Actual YTD amounted to R 26.289 million, resulting in a variance of -49%.

Inventory Consumed: YTD actual figure for inventory consumed for fourth quarter amounted to R739.051 million, which is inclusive of water bulk purchases of R629.100 million. Water Bulk purchases as at the end of quarter three amounted to 85% of the total actual expenditure of inventory consumed.

Contracted Services: YTD Budget for contracted services amounted to R 755.248 million, whilst the actual amounted to R 798.731 million, resulting in a variance of 6%.

2.7 Municipal Entity Financial Performance

Safe City Msunduzi NPC - Table F1 Monthly Budget Statement Summary - M12 June

Description	2021/22	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	-	15	179	80	0	124%	80
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Other own revenue	12 417	14 810	-	3 220	12 879	12 880	(0)	0%	14 810
Total Revenue (excluding capital transfers and contributions)	12 507	14 890	-	3 235	13 058	12 960	98	1%	14 890
Employee costs	11 450	12 005	-	988	11 876	10 472	1 404	13%	12 005
Remuneration of Board Members	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	926	834	-	63	846	834	12	1%	834
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	1 536	2 805	-	104	1 609	2 090	(481)	-23%	2 805
Total Expenditure	13 911	15 644	-	1 155	14 332	13 396	935	7%	15 644
Surplus/(Deficit)	(1 404)	(754)	-	2 080	(1 274)	(437)	(837)	192%	(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)	-	2 080	(1 274)	(437)	(837)	192%	(754)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(1 404)	(754)	-	2 080	(1 274)	(437)	(837)	192%	(754)
Capital expenditure & funds sources									
Capital expenditure	166	318	-	-	48	277	(229)	-83%	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	-	-	4 309	-	-	-	1 351
Total non current assets	8 590	7 792	-	-	7 724	-	-	-	7 792
Total current liabilities	1 495	1 879	-	-	1 492	-	-	-	1 879
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	11 948	7 263	-	-	10 540	-	-	-	7 263
Cash flows									
Net cash from (used) operating	(426)	(251)	-	2 143	(507)	82	(589)	-720%	(251)
Net cash from (used) investing	(95)	(318)	-	(33)	(48)	(253)	206	-81%	(318)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	1 280	1 232	1 801	2 109	(555)	(172)	(383)	223%	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 - Q4 Fourth 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	54 639	166 498	219 577	53 079	24,2%	20%
December		69 660	43 915	61 646	228 144	263 492	35 348	13,4%	27%
January		69 660	43 915	16 287	244 432	307 408	62 976	20,5%	29%
February		69 660	43 915	27 423	271 855	351 323	79 468	22,6%	33%
March		69 660	43 915	42 955	314 810	395 239	80 429	20,3%	38%
April		69 660	43 915	54 783	369 593	439 154	69 561	15,8%	0
May		69 660	43 915	89 024	458 618	483 070	24 452	5,1%	0
June		69 660	43 915	93 968	552 586	526 985	(25 601)	-4,9%	0
Total Capital expenditure	-	835 918	526 985	552 586					

The Total Capital Expenditure as at the end of June amounted to R 552.586 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 - Q4

KZN225 Maunduzi - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - Q4										
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	12 613	81 731	106 812	25 080	23,5%	106 812
Roads Infrastructure		89 582	8 500	1 125	262	2 070	1 125	(945)	-84,0%	1 125
Roads		89 582	8 500	1 125	262	2 070	1 125	(945)	-84,0%	1 125
Road Structures								-		-
Electrical Infrastructure		5 503	19 015	64 484	9 897	63 108	64 484	1 376	2,1%	64 484
Power Plants		5 503	19 015	64 484	9 897	63 108	64 484	1 376	2,1%	64 484
HV Substations										
Water Supply Infrastructure		22 506	5 000	8 366	-	4 743	8 366	3 623	43,3%	8 366
Dams and Weirs										
Boreholes										
Reservoirs		4 963		8 366		4 743	8 366	3 623	43,3%	8 366
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		17 544	5 000							
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		7 231	-	32 836	2 454	11 811	32 836	21 026	64,0%	32 836
Pump Station										
Reticulation				32 836	2 454	11 811	32 836	21 026	64,0%	32 836
Waste Water Treatment Works										
Outfall Sewers		7 231								
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	10 150	-	-	-	-			
Landfill Sites			10 150							
Sand Pumps										
Piers										
Revetments										
Promenades		9 691	3 000							
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-			
Community Assets		9 060	20 726	26 930	6 675	37 937	26 930	(11 006)	-40,9%	26 930
Community Facilities		8 486	20 726	26 419	6 675	37 937	26 419	(11 518)	-43,6%	26 419
Halls		3 383	19 976	23 326	6 670	35 824	23 326	(12 498)	-53,6%	23 326
Centres				192	5	198	192	(5)	-2,7%	192
Cemeteries/Crematoria		2 544								
Police				2 000	-	1 907	2 000	93	4,6%	2 000
Markets		2 558	750							
Taxi Ranks/Bus Terminals				900		8	900	892	99,1%	900
Capital Spares										
Sport and Recreation Facilities		574	-	512	-	-	512	512	100,0%	512
Indoor Facilities										
Outdoor Facilities		574		512			512	512	100,0%	512
Capital Spares										
Heritage assets		-	-	-	-	-	-			
Investment properties		-	-	-	-	-	-			
Revenue Generating		-	-	-	-	-	-			
Other assets		11 561	5 075	11 966	447	12 611	11 966	(645)	-5,4%	11 966
Operational Buildings		295	5 075	6 375	447	8 244	6 375	(1 869)	-29,3%	6 375
Municipal Offices		295	5 075		-	(155)		155	#DIV/0!	-
Pay/Enquiry Points										
Building Plan Offices										
Workshops				6 375	447	8 399	6 375	(2 024)	-31,7%	6 375
Housing		11 266	-	5 591	-	4 367	5 591	1 225	21,9%	5 591
Staff Housing										
Social Housing		11 266		5 591	-	4 367	5 591	1 225	21,9%	5 591
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-			
Biological or Cultivated Assets										
Intangible Assets		1 041	3 750	1 592	-	7 986	1 592	(6 394)	-401,6%	1 592
Servitudes				1 092		7 986	1 092	(6 894)	-631,3%	1 092
Licences and Rights		1 041	3 750	500	-	-	500	500	100,0%	500
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications		1 041	3 750	500			500	500	100,0%	500
Load Settlement Software Applications										
Unspecified										
Computer Equipment		6 493	5 669	-	-	-	-			
Computer Equipment		6 493	5 669							
Furniture and Office Equipment		2 334	10 556	9 857	1 396	6 316	9 857	3 541	35,9%	9 857
Furniture and Office Equipment		2 334	10 556	9 857	1 396	6 316	9 857	3 541	35,9%	9 857
Machinery and Equipment		41 032	62 500	28 279	358	9 121	28 279	19 158	67,7%	28 279
Machinery and Equipment		41 032	62 500	28 279	358	9 121	28 279	19 158	67,7%	28 279
Transport Assets		10 306	41 972	11 548	6 040	9 148	11 548	2 401	20,8%	11 548
Transport Assets		10 306	41 972	11 548	6 040	9 148	11 548	2 401	20,8%	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	27 530	164 850	196 985	32 135	16,3%	196 985

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

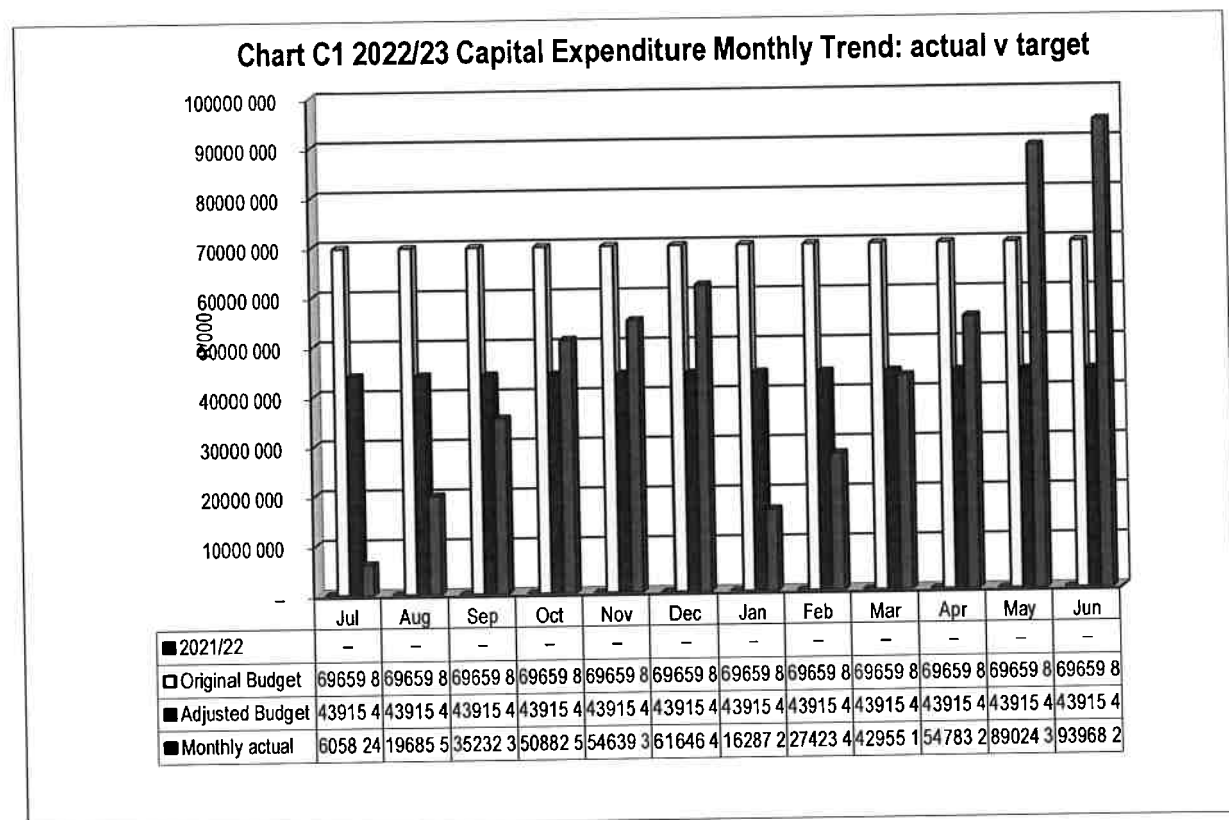
KZN225 Msunduzi - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		207 869	146 427	-	22 046	115 551	-	(115 551)		-
Roads Infrastructure		126 480	38 000	-	22 909	115 551	-	(115 551)		-
Roads		120 377	38 000		22 909	115 551		(115 551)		-
Road Structures		6 103						-		-
Road Furniture								-		-
Capital Spares								-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		1 244	-	-	-	-	-	-		-
Power Plants								-		-
HV Substations								-		-
HV Switching Station								-		-
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	-	(863)	-	-	-		-
Pump Station		27 453	30 000					-		-
Reticulation					(863)	-		-		-
Waste Water Treatment Works		20 744						-		-
Outfall Sewers		19 638	16 000					-		-
Toilet Facilities								-		-
Capital Spares								-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Community Assets		881	-	175	-	175	175	-		175
Community Facilities		741	-	175	-	175	175	-		175
Halls		741						-		-
Police				175		175	175	-		175
Sport and Recreation Facilities		140	-	-	-	-	-	-		-
Indoor Facilities								-		-
Outdoor Facilities		140						-		-
Capital Spares								-		-
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		-
Unimproved Property								-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		-
Unimproved Property								-		-
Other assets		4 337	5 424	-	130	130	-	(130)		-
Operational Buildings		4 337	515	-	130	130	-	(130)		-
Municipal Offices		3 724	515		130	130		(130)		-
Training Centres		613						-		-
Housing		-	4 909	-	-	-	-	-		-
Staff Housing								-		-
Social Housing			4 909					-		-
Capital Spares								-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		-
Intangible Assets		2 962	-	-	-	-	-	-		-
Servitudes								-		-
Licences and Rights		2 962	-	-	-	-	-	-		-
Computer Software and Applications		2 962						-		-
Load Settlement Software Applications								-		-
Unspecified								-		-
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 assets	1	216 049	151 851	175	22 176	115 855	175	(115 681)	-66262,6%	175

KZN225 Msunduzi - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q4

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	33 257	233 696	290 439	56 743	19,5%	290 439
Roads Infrastructure			29 784	63 118	156 664	25 549	127 589	156 664	29 075	18,6%	156 664
Roads			29 784	33 243	156 664	25 549	127 589	156 664	29 075	18,6%	156 664
Road Structures				29 875					-		-
Electrical Infrastructure			34 906	134 414	-	2 701	5 702	-	(5 702)		-
Power Plants			10 381	15 139		2 701	5 702		(5 702)		-
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	2 073	60 284	74 785	14 502	19,4%	74 785
Dams and Weirs									-		-
Boreholes									-		-
Reservoirs				2 000		2 073	60 284		(60 284)		-
Distribution				107 803	74 785			74 785	74 785	100,0%	74 785
Sanitation Infrastructure			19 788	64 550	51 440	(1 577)	35 610	51 440	15 830	30,8%	51 440
Pump Station				46 198					-		-
Reticulation				18 353	51 440	(1 577)	35 610	51 440	15 830	30,8%	51 440
Waste Water Treatment Works			19 788						-		-
Outfall Sewers									-		-
Toilet Facilities									-		-
Capital Spares									-		-
Solid Waste Infrastructure			3 302	-	7 550	4 511	4 511	7 550	3 039	40,2%	7 550
Landfill Sites			3 302		7 550	4 511	4 511	7 550	3 039	40,2%	7 550
Libraries			7 000						-		-
Cemeteries/Crematoria			2 746	1 000					-		-
Police									-		-
Parks				6 600					-		-
Other assets			-	93 997	38 836	11 006	38 161	38 836	676	1,7%	38 836
Operational Buildings			-	200	38 836	11 006	38 161	38 836	676	1,7%	38 836
Municipal Offices				200	38 836	11 006	38 161	38 836	676	1,7%	38 836
Housing			-	93 797	-	-	-	-	-		-
Staff Housing									-		-
Social Housing				93 797					-		-
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	-	-	50	50	100,0%	50
Furniture and Office Equipment					50			50	50	100,0%	50
Machinery and Equipment			-	-	-	-	-	-	-		-
Machinery and Equipment									-		-
Transport Assets			-	-	500	-	-	500	500	100,0%	500
Transport Assets					500			500	500	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	44 263	271 857	329 825	57 969	17,6%	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 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

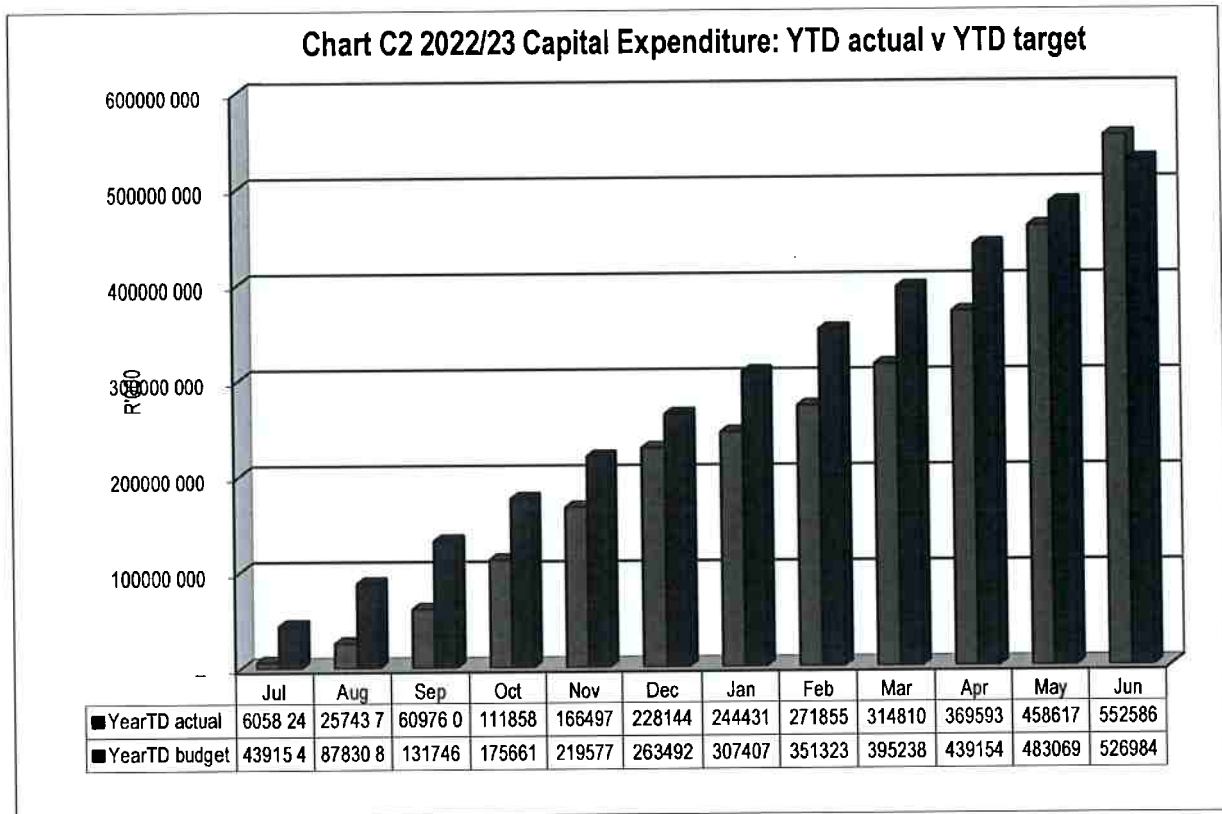
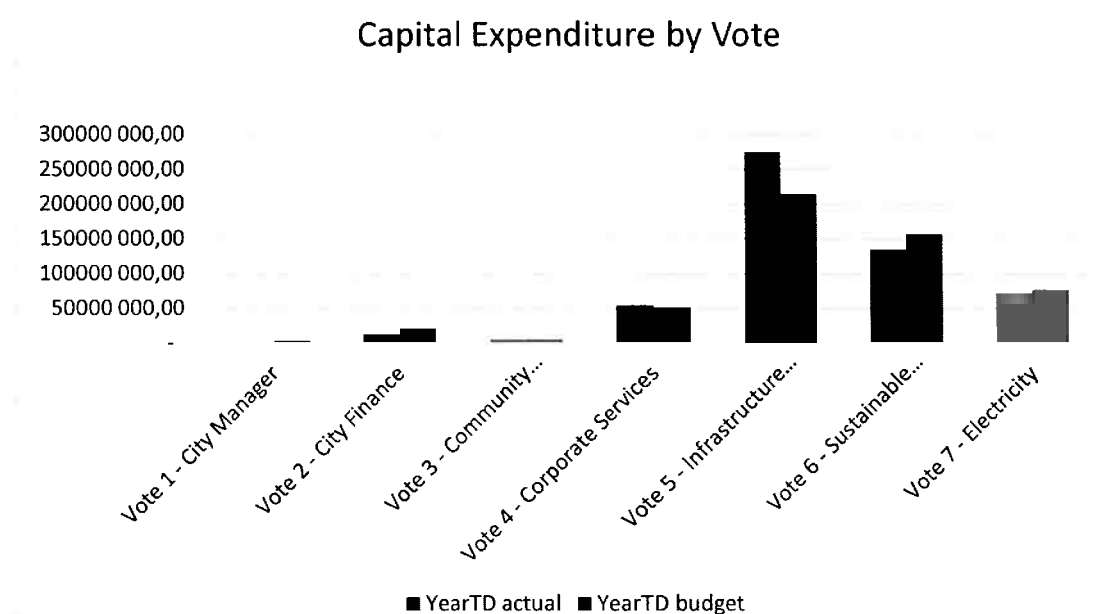


Chart 8: Capital Expenditure by Vote

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 30 June 2023 is attached.

Safe City Msunduzi NPC - Table F1 Monthly Budget Statement Summary - M12 June

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	-	15	179	80	0	124%	80
Transfers recognised - operational	-	-	-	-	-	-	-		-
Other own revenue	12 417	14 810	-	3 220	12 879	12 880	(0)	-0%	14 810
Total Revenue (excluding capital transfers and contributions)	12 507	14 890	-	3 235	13 058	12 960	98	0	14 890
Employee costs	11 450	12 005	-	988	11 876	10 472	1 404	0	12 005
Remuneration of Board Members	-	-	-	-	-	-	-		-
Depreciation and asset impairment	926	834	-	63	846	834	12	0	834
Finance charges	-	-	-	-	-	-	-		-
Materials and bulk purchases	-	-	-	-	-	-	-		-
Transfers and grants	-	-	-	-	-	-	-		-
Other expenditure	1 536	2 805	-	104	1 609	2 090	(481)	(0)	2 805
Total Expenditure	13 911	15 644	-	1 155	14 332	13 396	935	0	15 644
Surplus/(Deficit)	(1 404)	(754)	-	2 080	(1 274)	(437)	(837)	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)	-	2 080	(1 274)	(437)	(837)	0	(754)
Taxation	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(1 404)	(754)	-	2 080	(1 274)	(437)	(837)	0	(754)
Capital expenditure & funds sources									
Capital expenditure	166	318	-	-	48	277	(229)	(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	-		4 309				1 351
Total non current assets	8 590	7 792	-		7 724				7 792
Total current liabilities	1 495	1 879	-		1 492				1 879
Total non current liabilities	-	-	-		-				-
Community wealth/Equity	11 948	7 263	-		10 540				7 263
Cash flows									
Net cash from (used) operating	(426)	(251)	-	2 143	(507)	82	(589)	(0)	(251)
Net cash from (used) investing	(95)	(318)	-	(33)	(48)	(253)	206	(0)	(318)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the year end	1 280	1 232	1 801	2 109	(555)	(172)	(383)	0	1 232

Safe City Msunduzi NPC - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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		15	179	80	99	123,8%	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		3 220	12 879	12 880	(1)	0,0%	14 810
Gains							-		
								0,8%	
Total Revenue (excluding capital transfers and contributions)	12 507	14 890	-	3 235	13 058	12 960	98		14 890
Expenditure By Type									
Employee related costs	11 450	12 005		988	11 876	10 472	1 404	13,4%	12 005
Remuneration of Directors							-		
Debt impairment							-		
Depreciation & asset impairment	926	834		63	846	834	12	1,5%	834
Finance charges							-		
Bulk purchases							-		
Other materials							-		
Contracted services	261	1 014		21	276	341	(65)	-19,2%	1 014
Transfers and subsidies							-		
Other expenditure	1 107	1 790		82	1 333	1 749	(416)	-23,8%	1 790
Losses	168						-		
Total Expenditure	13 911	15 644	-	1 155	14 332	13 396	935	7,0%	15 644
Surplus/(Deficit)	(1 404)	(754)	-	2 080	(1 274)	(437)	(837)	191,6%	(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)	-	2 080	(1 274)	(437)	(837)	191,6%	(754)
Taxation							-		
Surplus/(Deficit) for the year	(1 404)	(754)	-	2 080	(1 274)	(437)	(837)		(754)

Safe City Municipal NPC - Table F3 Monthly Budget Statement - Capital Expenditure - M12 June

Description	2019/20	Current Year 2020/21					YTD variance %	Full Year Forecast
	Actuals Debit	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget		
IF Resources								
Capital Expenditure by Asset Classification								
Infrastructure								
Road Infrastructure								
Roads								
Road Structures								
Road Furniture								
Capital Spares								
Storm water Infrastructure								
Downpipe Collection								
Storm water Conveyance								
Attenuation								
Electrical Infrastructure								
Power Plants								
HV Substations								
HV Switching Station								
HV Transformer Conductors								
MV Substations								
MV Switching Station								
MV Networks								
LV Networks								
Capital Spares								
Water Supply Infrastructure								
Dams and Weirs								
Boreholes								
Reservoirs								
Pump Stations								
Water Treatment Works								
Bulk Mains								
Distribution								
Distribution Points								
PPV Stations								
Capital Spares								
Sanitation Infrastructure								
Pump Stations								
Refuse/Refuse								
Waste Water Treatment Works								
Outfall Sewers								
Toilet Facilities								
Capital Spares								
Solid Waste Infrastructure								
Landfill Sites								
Waste Transfer Stations								
Waste Processing Facilities								
Waste Capital Plants								
Waste Separation Facilities								
Electricity Generation Facilities								
Capital Spares								
Rail Infrastructure								
Rail Lines								
Rail Structures								
Rail Furniture								
Downpipe Collection								
Storm water Conveyance								
Attenuation								
MV Substations								
LV Networks								
Capital Spares								
Coastal Infrastructure								
Sand Pumps								
Piers								
Revetments								
Promenades								
Capital Spares								
Marine and Communication Infrastructure								
Data Cables								
Core Layers								
Distribution Layers								
Capital Spares								
Community Assets								
Community Facilities								
Parks								
Centres								
Circles								
Children's Centres								
Fire/Rescue Stations								
Trading Stations								
Museums								
Galleries								
Theatres								
Libraries								
Community Centres								
Police								
Ports								
Public Open Space								
Nature Reserves								
Public Activity Facilities								
Markets								
Stalls								
Amenities								
Awards								
Fast Food/Other Takeaway								
Capital Spares								
Sport and Recreation Facilities								
Indoor Facilities								
Outdoor Facilities								
Capital Spares								
Heritage Assets								
Monuments								
Historic Buildings								
Works of Art								
Conservation Areas								
Other Heritage								
Investment Assets								
Revenue Generating								
Improved Property								
Unimproved Property								
Non-revenue Generating								
Improved Property								
Unimproved Property								
Other Assets								
Operational Buildings								
Municipal Offices								
Pay/Utility Points								
Building Plan Offices								
Workshops								
Yards								
Stores								
Laboratories								
Training Centres								
Manufacturing Plant								
Depots								
Capital Spares								
Housing								
Staff Housing								
Social Housing								
Capital Spares								
Biological or Cultural Assets								
Biological or Cultural Assets								
Intangible Assets								
Services								
Licences and Rights								
Water Rights								
E-Brand Licences								
Solid Waste Licences								
Computer Software and Applications								
Local Government Software Applications								
Unimproved								
Computer Equipment								
Computer Equipment								
Furniture and Office Equipment								
Furniture and Office Equipment								
Machinery and Equipment								
Machinery and Equipment								
Transport Assets								
Transport Assets								
Land								
Land								
Fixed, Movable and Non-Material Assets								
Fixed, Movable and Non-Material Assets								
Total Capital Expenditure								

Safe City Msunduzi NPC - Table F4 Monthly Budget Statement - Financial Position - M12 June

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		93	92
Call investment deposits	1 195	1 256		4 213	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	-	4 309	1 351
Non current assets					
Long-term receivables					
Investments					
Investment property					
Investment in Associate					
Property, plant and equipment	8 590	7 792		7 724	7 792
Biological					
Intangible					
Other non-current assets					
Total non current assets	8 590	7 792	-	7 724	7 792
TOTAL ASSETS	13 443	9 142	-	12 032	9 142
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing					
Consumer deposits					
Trade and other payables	431	-		442	-
Provisions	1 064	1 879		1 050	1 879
Total current liabilities	1 495	1 879	-	1 492	1 879
Non current liabilities					
Borrowing					
Provisions					
Total non current liabilities	-	-	-	-	-
TOTAL LIABILITIES	1 495	1 879	-	1 492	1 879
NET ASSETS	11 948	7 263	-	10 540	7 263
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	11 948	7 263		10 540	7 263
Reserves					
TOTAL COMMUNITY WEALTH/EQUITY	11 948	7 263	-	10 540	7 263

References

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

Safe City Msunduzi NPC - Table F5 Monthly Budget Statement - Cash Flows - M12 June

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		3 220	12 879	12 880	(1)	0,0%	14 810
Transfers and Subsidies - Operational							-		
Transfers and Subsidies - Capital							-		
Interest	90	80		15	179	80	99	123,8%	80
Dividends							-		
Payments									
Suppliers and employees	(14 616)	(15 140)		(1 092)	(13 565)	(12 878)	(687)	5,3%	(15 140)
Finance charges							-		
Dividends paid							-		
Transfers and Grants							-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	(426)	(251)	-	2 143	(507)	82	(589)	-720,2%	(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)		(33)	(48)	(253)	206	-81,1%	(318)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(95)	(318)	-	(33)	(48)	(253)	206	-81,1%	(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)	-	2 109	(555)	(172)	(383)	223,1%	(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	2 109	(555)	(172)	(383)	223,1%	1 232

Safe City Msunduzi NPC - Supporting Table F6 Entity Board member allowances & staff benefits - M12 June

[illegible]

Safe City Msunduzi NPC - Supporting Table F7 Entity monthly actuals & revised targets - M12 June

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	23	15	(6 587)			
Gains															
Total Revenue	6	3 232	21	0	13	15	19	13	3 230	23	15	(6 587)			
Expenditure By Type															
Employee related costs	886	945	937	609	887	1 656	971	884	892	988	922	(10 587)			
Remuneration of Board Members															
Debt impairment															
Depreciation & asset impairment															
Finance charges															
Dividends paid															
Bulk purchases															
Other materials	12	26	36	3	23	23	23	23	23	21	25	(236)			
Contracted services															
Transfers and grants															
Other expenditure	60	59	104	38	115	136	85	64	62	358	63				
Losses															
Total expenditure	958	1 030	1 077	650	1 024	1 815	1 080	971	976	1 367	1 010	(10 824)			
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	23	15				
Suppliers, employees and other	(968)	(1 035)	(1 078)	(650)	(1 033)	(1 820)	(1 080)	(986)	(978)	(1 357)	(1 051)	12 046			
Finance charges															
Dividends paid															
NET CASH FROM/(USED) OPERATING ACTIVITIES	(961)	(1 022)	(1 057)	(650)	(1 020)	(1 805)	(1 061)	(974)	(968)	(1 344)	(1 035)	12 046			
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)	(1 344)	(1 035)	12 046			

Table 10: Detailed NPEC - Supporting Table 10: Entity capital expenditure on new assets by asset class - M12 June									
Asset Class	Description	2021/22		Current Year 2022/23				YTD estimate %	Full Year Forecast
		Assessed	Original Budget	Adjusted Budget	Spending actual	Year To Date	Year To Date		
Infrastructure	Asset	-	-	-	-	-	-	-	-
	Asset Structure	-	-	-	-	-	-	-	-
	Asset Function	-	-	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-	-	-
	Store order Infrastructure	-	-	-	-	-	-	-	-
	Orange Collection	-	-	-	-	-	-	-	-
	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
Infrastructure	Asset	-	-	-	-	-	-	-	-
	Asset Structure	-	-	-	-	-	-	-	-
	Asset Function	-	-	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-	-	-
	Store order Infrastructure	-	-	-	-	-	-	-	-
	Orange Collection	-	-	-	-	-	-	-	-
	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
Infrastructure	Asset	-	-	-	-	-	-	-	-
	Asset Structure	-	-	-	-	-	-	-	-
	Asset Function	-	-	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-	-	-
	Store order Infrastructure	-	-	-	-	-	-	-	-
	Orange Collection	-	-	-	-	-	-	-	-
	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
Infrastructure	Asset	-	-	-	-	-	-	-	-
	Asset Structure	-	-	-	-	-	-	-	-
	Asset Function	-	-	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-	-	-
	Store order Infrastructure	-	-	-	-	-	-	-	-
	Orange Collection	-	-	-	-	-	-	-	-
	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
Infrastructure	Asset	-	-	-	-	-	-	-	-
	Asset Structure	-	-	-	-	-	-	-	-
	Asset Function	-	-	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-	-	-
	Store order Infrastructure	-	-	-	-	-	-	-	-
	Orange Collection	-	-	-	-	-	-	-	-
	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
Infrastructure	Asset	-	-	-	-	-	-	-	-
	Asset Structure	-	-	-	-	-	-	-	-
	Asset Function	-	-	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-	-	-
	Store order Infrastructure	-	-	-	-	-	-	-	-
	Orange Collection	-	-	-	-	-	-	-	-
	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
Infrastructure	Asset	-	-	-	-	-	-	-	-
	Asset Structure	-	-	-	-	-	-	-	-
	Asset Function	-	-	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-	-	-
	Store order Infrastructure	-	-	-	-	-	-	-	-
	Orange Collection	-	-	-	-	-	-	-	-
	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
Infrastructure	Asset	-	-	-	-	-	-	-	-
	Asset Structure	-	-	-	-	-	-	-	-
	Asset Function	-	-	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-	-	-
	Store order Infrastructure	-	-	-	-	-	-	-	-
	Orange Collection	-	-	-	-	-	-	-	-
	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
Infrastructure	Asset	-	-	-	-	-	-	-	-
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	Capital Spares	-	-	-	-	-	-	-	-
	Store order Infrastructure	-	-	-	-	-	-	-	-
	Orange Collection	-	-	-	-	-	-	-	-
	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
Infrastructure	Asset	-	-	-	-	-	-	-	-
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	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
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	Store order Conveyance	-	-	-	-	-	-	-	-
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	Altruism	-	-	-	-	-	-	-	-
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Infrastructure	Asset	-	-	-	-	-	-	-	-
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	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
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	Store order Infrastructure	-	-	-	-	-	-	-	-
	Orange Collection	-	-	-	-	-	-	-	-
	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
Infrastructure	Asset	-	-	-	-	-	-	-	-
	Asset Structure	-	-	-	-	-	-	-	-
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	Capital Spares	-	-	-	-	-	-	-	-
	Store order Infrastructure	-	-	-	-	-	-	-	-
	Orange Collection	-	-	-	-	-	-	-	-
	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
Infrastructure	Asset	-	-	-	-	-	-	-	-
	Asset Structure	-	-	-	-	-	-	-	-
	Asset Function	-	-	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-	-	-
	Store order Infrastructure	-	-	-	-	-	-	-	-
	Orange Collection	-	-	-	-	-	-	-	-
	Store order Conveyance	-	-	-	-	-	-	-	-
	Altruism	-	-	-	-	-	-	-	-
	End-use Infrastructure	-	-	-	-	-	-	-	-
	Power Plant	-	-	-	-	-	-	-	-
Infrastructure	Asset	-	-	-	-	-	-	-	-
	Asset Structure	-	-	-	-	-	-	-	-

2.9 Municipal Manager's Quality's Certification

Quality Certificate

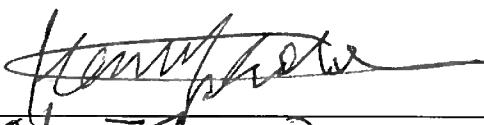
I, **L Mapholoba**, the municipal manager of **MSUNDUZI LOCAL MUNICIPALITY**, hereby certify that –

- the monthly budget statement

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

Print name: **Lulamile Mapholoba**

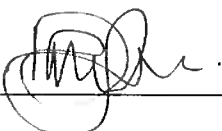
Municipal manager of: **MSUNDUZI MUNICIPALITY**

Signature: 
Date: 18/07/2023

Acknowledgement of receipt

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

Received on behalf of Mayor: Nontokozo Marubuko
Name & Surname

Signature: 

Date of receipt: 18/07/2023

