

# EMADLANGENI MUNICIPALITY



## MID-YEAR ASSESSMENT REPORT FOR 2023/2024

Compiled in terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)

## **TABLE OF CONTENTS**

<b>INTRODUCTION.....</b>	<b>3</b>
<b>BUDGET AND FINANCIAL PERFORMANCE ANALYSIS.....</b>	<b>4</b>
SUMMARY OF OPERATIONAL INCOME AND EXPENDITURE.....	4
OPERATIONAL INCOME.....	4-6
OPERATIONAL EXPENDITURE.....	6-7
CAPITAL BUDGET PERFORMANCE.....	7-8
ASSET MANAGEMENT.....	8
CASH MANAGEMENT.....	8
OUTSTANDING DEBTORS.....	8-9
OUTSTANDING CREDITORS.....	9
SERVICE DELIVERY PERFORMANCE ANALYSIS.....	9
ADJUSTMENT BUDGET.....	9
ANNUAL REPORT.....	9-10
RECOMMENDATIONS.....	10

## **INTRODUCTION**

### **MID YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT: 31 DECEMBER 2023**

The purpose of this report is to comply with Section 72 of the Municipal Finance Management Act (MFMA), and Sections 33 and 34 of the Municipal Budget and Reporting Regulations as promulgated in the Government Gazette No 32141 of 17 April 2009, which requires that specific financial particulars be reported on and in the formats prescribed.

The report also provides a high level overview of the municipality financial viability and sustainability.

### **BACKGROUND**

**Section 72(1) (a), (b), (2) and (3) of the Municipal Finance Management Act (MFMA) states:**

“The accounting officer of a municipality must by **25 January** of each year assess the performance of the Municipality during the first half of the financial year and submit a report on such assessment to the Mayor, National Treasury and Provincial Treasury: ...”

**Sections 33 and 34 of the Municipal Budget and Reporting Regulations states:**

“A mid-year budget and performance assessment of a Municipality must be in the format specified in Schedule C, and within five working days of **25 January** each year, the Municipal Manager must make the mid-year budget and performance assessment public by placing it on the municipal website...”

The Mid-Year Report and Supporting Tables of eMadlangeni Municipality prepared in accordance with the Municipal Budget and Reporting Regulations are attached **(Annexure 1- C Schedule)**

## **SUMMARY OF OPERATIONAL INCOME AND EXPENDITURE ANALYSIS**

The operating budget as reflected in Table C (annexure 1) of the Budget Statement Tables can be summarized as follows:

### **FINANCIAL PERFORMANCE**

<b>DETAILS</b>	<b>APPROVED BUDGET FOR 2023/2024</b>	<b>YEAR TO DATE BUDGET AS AT 31/12/2023</b>	<b>ACTUALS AS AT 31/12/2023</b>	<b>VARIANCE</b>
Total Revenue	R 124 663 566.32	R 62 333 283.16	R 81 595 964.00	R -19 262 680.94
Total Expenditure	R 130 135 944.00	R 65 067 972.00	R 54 697 026.00	R 10 370 946.00
<b>Surplus/ (Deficit)</b>	<b>R -005 469.377.68</b>	<b>R -02 734 688.84</b>	<b>R 26 898 938.00</b>	

The budgeted revenue for the half year ending 31 December 2023 is R62 333 283.16 against actual revenue billed to date of R81 595 964.00 which resulted to favourable balance of R19 262 680.94

Expenditure incurred during this period amounts to R54 697 026.00 against the budget of R65 067 972.00 which resulted to a variance of R10 370 946. The municipality has not yet taken into consideration Debt Impairment, Depreciation and Asset impairment. The estimated budget for both expenditure is R10 132 164.50, it is therefore could be estimated that the actual expenditure is more or less the same as estimated budget.

### **REVENUE MANAGEMENT**

#### **OPERATING REVENUE BY SOURCE: YEAR TO DATE ACTUAL VS YEAR TO DATE BUDGET**

##### ***Property Rates***

The negative variance of 16% is due to change in some categories of properties as per supplementary valuation roll and also some customers apply for objection to their property value on the GV started in 1 July 2023.

**Conclusion: Downwards adjustment will be made by assessing the individual category of debtors against the actual revenue recognised and budgeted revenue in the first half of the year.**

***Service Charges-Electricity Revenue***

The service charges on electricity performed with a negative variance of 9%. This particular service is dependent on the existence of property, illegal connection and ageing infrastructure are the large cause of the variance.

**Conclusion: Downwards adjustment will be made on the electricity service Charge for the year.**

***Service Charges-Refuse Revenue***

The service charges on refuse removal had a negative variance of 17%

**Conclusion: Downwards adjustment will be made on the refuse removal service charge for the year.**

***Rental of Facilities and Equipment***

The positive variance of 56% was as a result of under budgeting in rental of the municipal facilities. This category of revenue is difficult to predict as it is dependent on the external factors.

**Conclusion: Upwards adjustment will be made on rental of facilities and equipment for the year.**

***Interest Earned-External Investments***

This revenue source is more dependent on grant received from National Department. The positive variance of 67% is the investment of grant received. When Grants are received are kept in the investments accounts.

**Conclusion: Upwards adjustment will be made on interest earned on external investments for the year.**

***Interest of outstanding debtors***

The increase on interest is due to the fact that age debtors is increasing.

***Fines, Penalties and Forfeits***

The positive variance of 49% was due more traffic officers employed and raising more fines.

**Conclusion: Upwards adjustment will be made on fine, penalties and forfeits for the year.**

***Licences and Permits***

The negative variance of 8% will be adjusted accordingly during adjustment budget

**Conclusion: Adjustment will be made on licences and permits for the year.**

***Transfers and Subsidies***

The positive variance of 98% is mainly attributable to the receipt of the second tranche of the Equitable Share grant from National Treasury and other grants.

**Conclusion: The adjustment will be made in line with Adjustment Division of Revenue Act (DORA).**

***Other Revenue***

This category of revenue relates to revenue sources that are not explicitly disclosed on the statement of financial performance as per National Treasury reporting templates such as clearance certificates and other sundry revenue. This category reflects under performance variance of 49% and will be accordingly be adjusted during the adjustment budget.

**Conclusion: Each line item in this area will be analysed considering the performance of the first half of the financial year and necessary adjustment will be accordingly effected.**

**The inputs from each department that contributes revenues to the municipality is critical as they fully understands what causes the variances.**

**EXPENDITURE MANAGEMENT****OPERATING EXPENDITURE: YEAR TO DATE ACTUAL VS YEAR TO DATE BUDGET*****Employee Related Costs***

The performance of this line item of expenditure is above the projected budget for the first half of the financial year and this resulted in a variance of 15%. Resulting from filling post that were not budgeted and also overtime and standby.

**Conclusion: Downwards adjustment will be made.**

***Remuneration of Councillors***

The performance of this line item of expenditure is within the projected budget and this resulted in a variance of positive 4%. The councillors salaries in terms of Determination of upper limits of salaries, allowances and benefits of different members.

**Conclusion: The adjustment will be made based on the published Government Gazette.**

***Debt Impairment, and Depreciation and Amortisation***

These items are explained in the above summary.

***Finance Charges***

The performance of this line item of expenditure was above the projected budget for the first half of the financial year and this resulted in a negative variance of 9% due to late payment of suppliers. The municipality currently has an unfunded budget and is under a lot of financial strain hence the delay in payment of suppliers these result in suppliers charging us interest.

**Conclusion: Upwards adjustment will be made on finance charges for the year.**

***Bulk Purchases***

The expenditure performance on purchase of electricity has a negative variance of 3% which not material.

**Conclusion: There would be no adjustment on bulk purchases for this year.**

***Other materials***

The expenditure performance on other materials has favourable variance of 62%. This is due the municipality implementing cost containment majors.

**Conclusion: No adjustment will be made on other materials for the year due to unfavourable municipal bank balance.**

***Contracted Services***

This category of contracted services relates to expenditure types that are not explicitly disclosed on the statement of financial performance as per National Treasury reporting templates such as audit committee fees and other contracted expenditure. This category reflects favourable variance of 9% and will be adjusted during the adjustment budget.

**Conclusion: Each line item in this area will be analysed considering the performance of the first half of the financial year and necessary adjustment will be accordingly effected.**

***Other Expenditure***

The expenditure performance on other expenditure has favourable variance of 23%. This is due the municipality implementing cost containment majors.

**Conclusion: No adjustment will be made on other materials for the year due to unfavourable municipal bank balance.**

## **CAPITAL EXPENDITURE**

### **Total Capital Expenditure – Actual vs. Budget**

**Table C5 and annexure 2** indicates expenditure incurred during this period amounts to R18 198 983.65 million against the budget of R47 079 386.00 million, which resulted to an undesirable variance of R 28 880 402.35 million.

Year to date capital expenditure performance reflects the following per department:

- Governance and Administration performed by 38%.
- Technical Services (Roads) over-performed by 42%

The Municipality is grant dependent and capital budget is mainly grants. The under-expenditure on MIG is due to the fact that the Director Infrastructure and Planning was only appointed in May 2023. MIG processes were only started late and appointments were only made at the end of October and in November 2023. This delayed expenditure on Capital Projects. The municipality is working very hard to turn the situation around and is confident that 100% expenditure will be incurred before the Financial Year ends.

**Conclusion: The adjustments of the capital budget will mainly depend on the departmental inputs received and the funding availability of the municipality.**

## **ASSET MANAGEMENT**

The asset module has assisted the municipality to comply with mScoa. The safeguarding of asset is still a going concern and management need to monitor that very closely. The current ratio is slightly below the norm this is an indication that municipality should introduce new strategies of improving the current situation.

## **CASH MANAGEMENT 31 DECEMBER 2023 (ANNEXURE 3)**

**Below table** indicates that the municipality is financially unsustainable and not will be able to discharge its financial commitment when they fall due if the status don't change.

<b>Cash and cash equivalents consist of</b>	
Cash on hand	R 00 001 083.24
Bank balance	R 00 664 376.91
Short term deposits	R 13 950 592.64
<b>TOTAL</b>	<b>R 14 616 052.79</b>

## **DEBTORS**

**Analysis by to total Debtors by source as at 31 December 2023**



<b>Debtors per category</b>	<b>Amounts</b>	<b>Percentage</b>
Organs of State	29 883 636	37%
Commercial	03 862 436	5%
Households	18 120 730	22%
Other	28 725 231	36%
	<b>80 592 033</b>	<b>100%</b>

#### **AGE ANALYSIS (ANNEXURE 4)**

<b>Ageing</b>	<b>Debtors at 31.12.2023</b>	<b>Debtors at 31.12.2022</b>	<b>Movement</b>
0-30 days	05 238 253	03 713 420	01 524 833
31-60 days	03 816 241	02 900 158	00 916 083
61-90 days	01 016 280	02 602 206	-01 585 926
91- 120 days	02 236 462	03 009 256	-00 772 794
121- 365 days	68 284 797	61 431 809	06 852 988
	<b>80 592 033</b>	<b>73 656 850</b>	<b>06 935 183</b>

The total debtors outstanding of R80 592 033 million represent an increase of R6 935 183 million, which is about 9% compared to December 2022. The implementation of incentive and additional warm bodies assisted in the small increase to the debtors book.

#### **Debt Collection Activities**

There are number of issues which are impacting to debt collection. The illegal connection of electricity is the major one and is not only impacting on revenue but even on cash flows. The process of reminding customers about the outstanding debt should be the priority in public participation events while the legal process should commence soon, this would improve the revenue base of the municipality. The current control system will be monitored continuously.

#### **CREDITORS (ANNEXURE 5)**

Creditors are normally paid within 30 days as stipulated by the MFMA except where there are disputes between the municipality and the creditor. But due to cash flow problems there were delays in paying some creditors.

#### **Age Analysis (annexure 3 of annexure a)**

<b>Ageing</b>	<b>Debtors at 31.12.2023</b>	<b>Debtors at 31.12.2022</b>	<b>Movement</b>
0-30 days	1 684 635.81	0 490 062.00	1 194 573.81
31-60 days	0 505 679.00	1 507 411.00	-1 001 732.00
61-90 days	0 000 000.00	0 000 000.00	0 000 000.00
91- 120 days	0 000 000.00	0 500 822.00	-0 500 822.00
121- 365 days	1 575 782.16	0 516 612.00	1 059 170.16
	<b>3 766 096.97</b>	<b>3 014 907.00</b>	<b>0 751 189.97</b>

## **SERVICE DELIVERY PERFORMANCE ANALYSIS**

The Service Delivery and Budget Implementation Plan (SDBIP) performance is covered in a separate report by the Performance Management Section. However, departments have indicated that plans are in place to ensure that spend on capital projects is maximised. The actual performance against the key performance indicators and targets are monitored on a quarterly basis and corrective actions are put in place to address variances.

## **ADJUSTMENTS BUDGET**

Regulation 23(1) of the Municipal Budget and Reporting Regulations provides, inter alia for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year”

An Adjustment budget is the revision of an approved annual budget, usually by the utilisation of savings in one vote towards spending under another vote. Furthermore, except under certain circumstances only one adjustment budget may be tabled in the Municipal Council during a financial year. Accordingly, a report on adjustments to the budget will be submitted for consideration by Council at its meeting to be held by the 28 February 2024.

## **ANNUAL REPORT**

The annual report of 2022/2023 financial year is covered in a separate report to council.

## **RECOMMENDATION**

This Report which is submitted in compliance with Sections 52(d) and 72 of the MFMA and in terms of the Government Notice 32141 dated 17 April 2009, relating to the “Local Government: Municipal Finance Management Act 2003, the Municipal Budget and Reporting Regulations”, as at 31 December 2023, be considered by Council.

.....

**Mrs. GN Mavundla**

**Municipal Manager**

Description	Original Budget	Mid-year budget	YearTD actual	YTD variance	YTD variance %	Recommendation
<b>Revenue By Source</b>						
Property rates	45 344 758,32	22 672 379,16	19 041 027,00	3 631 352,16	16,02	Adjust Downwards
Service charges - electricity revenue	19 226 671,00	9 613 335,50	8 780 855,00	832 480,50	8,66	Adjust Downwards
Service charges - refuse revenue	2 434 140,00	1 217 070,00	1 008 010,00	209 060,00	17,18	Adjust Downwards
Rental of facilities and equipment	1 081 926,00	540 963,00	843 827,00	- 302 864,00	55,99	Upwards adjustment
Interest earned - external investments	493 113,00	246 556,50	411 410,00	- 164 853,50	66,86	Upwards adjustment
Interest earned - outstanding debtors	5 670 608,10	2 835 304,05	3 128 982,00	- 293 677,95	10,36	Upwards adjustment
Fines, penalties and forfeits	604 273,90	302 136,95	451 674,00	- 149 537,05	49,49	Upwards adjustment
Licences and permits	1 673 084,00	836 542,00	770 416,00	66 126,00	7,90	Adjust Downwards
Transfers and subsidies	47 469 000,00	23 734 500,00	46 987 541,00	- 23 253 041,00	97,97	DORA ALLOCATION
Other revenue	668 992,00	334 496,00	172 222,00	162 274,00	48,51	Adjust Downwards
<b>Total Revenue</b>	<b>124 666 566,32</b>	<b>62 333 283,16</b>	<b>81 595 964,00</b>	<b>- 19 262 680,84</b>		

<b>Expenditure</b>						
Employee related costs	47 879 086,00	23 939 543,00	27 563 115,00	- 3 623 572,00	15,14	Upwards adjustment
Remuneration of councillors	4 857 873,00	2 428 936,50	2 323 591,00	105 345,50	4,34	Government gazette
Depreciation & asset impairment	20 264 329,00	10 132 164,50	-		#VALUE!	No adjustment
Finance charges	300 000,00	150 000,00	163 210,00	- 13 210,00	8,81	Upwards adjustment
Bulk purchases - electricity	20 301 277,00	10 150 638,50	10 459 551,00	- 308 912,50	3,04	No adjustment
Inventory consumed	6 028 666,00	3 014 333,00	1 141 590,00	1 872 743,00	62,13	No adjustment
Contracted services	18 485 399,00	9 242 699,50	8 439 242,00	803 457,50	8,69	No adjustment
Other expenditure	12 019 314,00	6 009 657,00	4 606 727,00	1 402 930,00	23,34	No adjustment
<b>Total Expenditure</b>	<b>130 135 944,00</b>	<b>65 067 972,00</b>	<b>54 697 026,00</b>	<b>10 370 946,00</b>		
<b>Surplus/(Deficit)</b>	<b>- 5 469 377,68</b>	<b>- 2 734 688,84</b>	<b>26 898 938,00</b>	<b>- 29 633 626,84</b>		
<b>Capital</b>	<b>47 079 386,00</b>	<b>-</b>	<b>18 198 983,65</b>	<b>28 880 402,35</b>	<b>38,66</b>	<b>Improve spending</b>

# ANNEXURE 1

# Municipal In-year reports & supporting tables

mSCOA Version 6.7

[Click for Instructions!](#)

[Accountability](#)

[Transparency](#)

[Information &  
service delivery](#)



**national treasury**

Department  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Budget submission enquiries:  
National Treasury  
Electronic documents: [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za)

KZN253 Emadlangeni - Table C1 Monthly Budget Statement Summary - M06 December

Description	Budget Year 2023/24								
	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	25 471	45 345	-	3 196	19 041	22 672	(3 631)	-16%	45 345
Service charges	16 056	21 661	-	1 543	9 789	11 412	(1 623)	-14%	21 661
Investment revenue	557	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	557	493	-	137	411	247	165	67%	493
Other own revenue	50 451	57 168	-	21 023	52 355	28 584	23 771	83%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>93 091</b>	<b>124 667</b>	<b>-</b>	<b>25 899</b>	<b>81 596</b>	<b>62 915</b>	<b>18 681</b>	<b>30%</b>	<b>124 667</b>
Employee costs	46 463	47 879	-	6 433	27 563	23 940	3 624		47 879
Remuneration of Councillors	4 597	4 858	-	387	2 324	2 429	(105)		4 858
Depreciation and amortisation	11 563	9 864	-	-	-	4 932	(4 932)		9 864
Interest	1 967	300	-	90	163	150	13		300
Inventory consumed and bulk purchases	20 018	26 330	-	2 711	11 601	13 165	(1 564)		26 330
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	56 847	40 905	-	2 612	13 046	20 452	(7 406)	-36%	40 905
<b>Total Expenditure</b>	<b>141 455</b>	<b>130 136</b>	<b>-</b>	<b>12 234</b>	<b>54 697</b>	<b>65 068</b>	<b>(10 371)</b>	<b>-16%</b>	<b>130 136</b>
<b>Surplus/(Deficit)</b>	<b>(48 364)</b>	<b>(5 469)</b>	<b>-</b>	<b>13 665</b>	<b>26 899</b>	<b>(2 153)</b>	<b>29 052</b>	<b>-1349%</b>	<b>(5 469)</b>
Transfers and subsidies - capital (monetary)	23 834	42 737	-	2 274	3 536	21 369	(17 833)	-83%	42 737
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(24 530)</b>	<b>37 268</b>	<b>-</b>	<b>15 939</b>	<b>30 435</b>	<b>19 215</b>	<b>11 220</b>	<b>58%</b>	<b>37 268</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(24 530)</b>	<b>37 268</b>	<b>-</b>	<b>15 939</b>	<b>30 435</b>	<b>19 215</b>	<b>11 220</b>	<b>58%</b>	<b>37 268</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>(1 843)</b>	<b>39 051</b>	<b>-</b>	<b>8 459</b>	<b>17 830</b>	<b>19 525</b>	<b>(1 696)</b>	<b>-9%</b>	<b>39 051</b>
Capital transfers recognised	(1 632)	37 163	-	17 287	16 614	18 581	(1 967)	-11%	37 163
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	(210)	1 888	-	912	1 215	944	271	29%	1 888
<b>Total sources of capital funds</b>	<b>(1 843)</b>	<b>39 051</b>	<b>-</b>	<b>18 199</b>	<b>17 830</b>	<b>19 525</b>	<b>(1 696)</b>	<b>-9%</b>	<b>39 051</b>
<b>Financial position</b>									
Total current assets	22 577	41 878	-	-	12 518	-	-		41 878
Total non current assets	142 367	237 402	-	-	160 249	-	-		237 402
Total current liabilities	74 445	35 494	-	-	87 726	-	-		35 494
Total non current liabilities	1 605	22 965	-	-	1 497	-	-		22 965
Community wealth/Equity	88 894	258 089	-	-	119 329	-	-		258 089
<b>Cash flows</b>									
Net cash from (used) operating	26 218	50 303	-	11 599	29 949	36 429	6 480	18%	50 303
Net cash from (used) investing	75 535	(44 908)	-	(8 459)	17 830	(22 454)	(40 284)	179%	(44 908)
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>101 402</b>	<b>1 987</b>	<b>-</b>	<b>-</b>	<b>47 529</b>	<b>10 567</b>	<b>(36 962)</b>	<b>-350%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	5 239	3 816	1 015	2 236	3 087	3 133	11 950	50 112	80 589
<b>Creditors Age Analysis</b>									
Total Creditors	(2 007)	1 478	2 050	74	-	307	1 417	159	3 478

KZN253 Emadlangeni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		67 999	88 192	-	17 317	52 993	44 096	8 898	20%	88 192
Executive and council		36 076	38 069	-	12 690	28 552	19 035	9 517	50%	38 069
Finance and administration		31 923	50 123	-	4 627	24 441	25 061	(620)	-2%	50 123
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		4 758	9 863	-	432	2 124	4 931	(2 807)	-57%	9 863
Community and social services		2 463	2 039	-	257	943	1 019	(77)	-8%	2 039
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2 294	7 824	-	175	1 181	3 912	(2 731)	-70%	7 824
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		11 145	43 787	-	8 838	19 421	21 894	(2 473)	-11%	43 787
Planning and development		1 020	968	-	4	691	484	207	43%	968
Road transport		10 125	42 819	-	8 834	18 730	21 410	(2 680)	-13%	42 819
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		29 880	21 661	-	1 543	9 789	11 412	(1 623)	-14%	21 661
Energy sources		27 963	19 227	-	1 375	8 781	10 195	(1 414)	-14%	19 227
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 917	2 434	-	168	1 008	1 217	(209)	-17%	2 434
<b>Other</b>	4	3 143	3 901	-	44	805	1 951	(1 146)	-59%	3 901
<b>Total Revenue - Functional</b>	2	116 925	167 404	-	28 173	85 132	84 283	849	1%	167 404
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		59 775	95 036	-	3 459	20 055	47 518	(27 463)	-58%	95 036
Executive and council		11 703	10 073	-	981	5 789	5 036	753	15%	10 073
Finance and administration		46 794	83 655	-	2 282	13 541	41 827	(28 287)	-68%	83 655
Internal audit		1 279	1 308	-	195	725	654	71	11%	1 308
<b>Community and public safety</b>		21 855	25 185	-	3 611	12 758	12 592	165	1%	25 185
Community and social services		6 771	7 582	-	684	3 244	3 791	(547)	-14%	7 582
Sport and recreation		1 966	3 008	-	300	1 148	1 504	(356)	-24%	3 008
Public safety		13 118	14 595	-	2 627	8 366	7 297	1 068	15%	14 595
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		16 017	12 268	-	1 366	6 161	6 134	27	0%	12 268
Planning and development		4 083	4 808	-	540	2 749	2 404	345	14%	4 808
Road transport		11 934	7 460	-	826	3 412	3 730	(318)	-9%	7 460
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		39 206	27 073	-	3 319	13 594	13 537	58	0%	27 073
Energy sources		33 484	23 827	-	3 021	12 323	11 913	410	3%	23 827
Water management		-	-	-	-	-	-	-	-	-
Waste water management		(1 745)	-	-	-	-	-	-	-	-
Waste management		7 467	3 246	-	298	1 271	1 623	(352)	-22%	3 246
<b>Other</b>		4 601	7 842	-	478	2 130	3 921	(1 791)	-46%	7 842
<b>Total Expenditure - Functional</b>	3	141 455	167 404	-	12 234	54 697	83 702	(29 005)	-35%	167 404
<b>Surplus/ (Deficit) for the year</b>		(24 530)	-	-	15 939	30 435	581	29 853	5135%	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

KZN253 Emadlangeni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23		Budget Year 2023/24					YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Municipal governance and administration</b>		67 999	88 192	-	17 317	52 993	44 096	8 898	20%	88 192
Executive and council		36 076	38 069	-	12 690	28 552	19 035	9 517	0	38 069
Mayor and Council		36 076	38 069	-	12 690	28 552	19 035	9 517	0	38 069
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		31 923	50 123	-	4 627	24 441	25 061	(620)	(0)	50 123
Administrative and Corporate Support		30 136	50 122	-	1 972	16 511	25 061	(8 550)	(0)	50 122
Asset Management		-	-	-	-	-	-	-	-	-
Finance		1 788	-	-	2 655	7 931	-	7 931	#DIV/0!	-
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	1	-	-	-	0	(0)	(0)	1
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		4 758	9 863	-	432	2 124	4 931	(2 807)	(0)	9 863
Community and social services		2 463	2 039	-	257	943	1 019	(77)	(0)	2 039
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		38	62	-	-	12	31	(18)	(0)	62
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		3	15	-	-	1	7	(6)	(0)	15
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		2 423	1 962	-	257	929	981	(52)	(0)	1 962
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
<b>Public safety</b>		2 294	7 824	-	175	1 181	3 912	(2 731)	(0)	7 824
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Licensing and Control of Animals		2 294	7 824	-	175	1 181	3 912	(2 731)	(0)	7 824
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		11 145	43 787	-	8 838	19 421	21 894	(2 473)	(0)	43 787
Planning and development		1 020	968	-	4	691	484	207	0	968
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		34	10	-	4	22	5	17	0	10







Waste management		7 467	3 246	-	298	1 271	1 623	(352)	(0)	3 246
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		5 015	-	-	-	-	-	-	-	-
Solid Waste Removal		2 452	3 246	-	298	1 271	1 623	(352)	(0)	3 246
Street Cleaning		-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>4 601</b>	<b>7 842</b>	<b>-</b>	<b>478</b>	<b>2 130</b>	<b>3 921</b>	<b>(1 791)</b>	<b>(0)</b>	<b>7 842</b>
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		9	-	-	-	-	-	-	-	-
Tourism		4 592	7 842	-	478	2 130	3 921	(1 791)	(0)	7 842
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>141 455</b>	<b>167 404</b>	<b>-</b>	<b>12 234</b>	<b>54 697</b>	<b>83 702</b>	<b>(29 005)</b>	<b>(0)</b>	<b>167 404</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(24 530)</b>	<b>-</b>	<b>-</b>	<b>15 939</b>	<b>30 435</b>	<b>581</b>	<b>29 853</b>	<b>0</b>	<b>-</b>

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Functional classification. The function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-	-	-	-	-	-	848 596	-	-
check opexp balance	-	37 267 622	-	-	-	18 633 810	-18 633 810	-	37 267 622

**KZN253 Emadlangeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December**

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive And Council		36 076	38 069	-	12 690	28 552	19 035	9 517	50,0%	38 069
Vote 2 - Finance Services		1 788	1	-	2 655	7 931	0	7 931	#####	1
Vote 3 - Corporate Services		30 136	50 122	-	1 972	16 511	25 061	(8 550)	-34,1%	50 122
Vote 4 - Community and Social Services		4 360	4 473	-	425	1 951	2 236	(286)	-12,8%	4 473
Vote 5 - Technical Services		38 088	62 046	-	10 209	27 511	31 604	(4 093)	-13,0%	62 046
Vote 6 - Planning and Development		4 163	4 870	-	47	1 495	2 435	(940)	-38,6%	4 870
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		2 294	7 824	-	175	1 181	3 912	(2 731)	-69,8%	7 824
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>116 925</b>	<b>167 404</b>	<b>-</b>	<b>28 173</b>	<b>85 132</b>	<b>84 283</b>	<b>849</b>	<b>1,0%</b>	<b>167 404</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive And Council		12 981	11 381	-	1 176	6 514	5 691	824	14,5%	11 381
Vote 2 - Finance Services		6 617	43 324	-	690	3 056	21 662	(18 606)	-85,9%	43 324
Vote 3 - Corporate Services		40 177	40 331	-	1 592	10 485	20 166	(9 681)	-48,0%	40 331
Vote 4 - Community and Social Services		13 180	14 929	-	1 481	6 686	7 465	(779)	-10,4%	14 929
Vote 5 - Technical Services		45 418	31 287	-	3 847	15 735	15 644	92	0,6%	31 287
Vote 6 - Planning and Development		10 641	15 658	-	1 319	6 026	7 829	(1 803)	-23,0%	15 658
Vote 7 - Other		9	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		12 432	10 493	-	2 128	6 195	5 247	948	18,1%	10 493
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>141 455</b>	<b>167 404</b>	<b>-</b>	<b>12 234</b>	<b>54 697</b>	<b>83 702</b>	<b>(29 005)</b>	<b>-34,7%</b>	<b>167 404</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(24 530)</b>	<b>-</b>	<b>-</b>	<b>15 939</b>	<b>30 435</b>	<b>581</b>	<b>29 853</b>	<b>5135,2%</b>	<b>-</b>

**References**

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)











13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
<b>Vote 14 - [NAME OF VOTE 14]</b>	-	-	-	-	-	-	-	-	-	
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
<b>Vote 15 - [NAME OF VOTE 15]</b>	-	-	-	-	-	-	-	-	-	
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>141 455</b>	<b>167 404</b>	<b>-</b>	<b>12 234</b>	<b>54 697</b>	<b>83 702</b>	<b>(29 005)</b>	<b>(0)</b>	<b>167 404</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(24 530)</b>	<b>-</b>	<b>-</b>	<b>15 939</b>	<b>30 435</b>	<b>581</b>	<b>29 853</b>	<b>0</b>	<b>-</b>

**References**

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance (Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

check revenue  
check expenditure

**KZN253 Emadlangeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December**

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		14 139	19 227	-	1 375	8 781	10 195	(1 414)	-14%	19 227
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		1 917	2 434	-	168	1 008	1 217	(209)	-17%	2 434
Sale of Goods and Rendering of Services		353	527	-	20	153	263	(110)	-42%	527
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	0	-	0	#DIV/0!	-
Interest from Current and Non Current Assets		557	493	-	137	411	247	-	-	493
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 407	1 082	-	143	844	541	303	56%	1 082
Licence and permits		1 791	1 673	-	95	770	837	(66)	-8%	1 673
Operational Revenue		6	142	-	0	19	71	(52)	-73%	142
<b>Non-Exchange Revenue</b>										
Property rates		25 471	45 345	-	3 196	19 041	22 672	(3 631)	-16%	45 345
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		689	6 275	-	80	452	3 137	(2 686)	-	6 275
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		43 866	47 469	-	19 784	46 988	23 735	23 253	-	47 469
Interest		1 788	-	-	901	3 129	-	3 129	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		1 109	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>93 091</b>	<b>124 667</b>	<b>-</b>	<b>25 899</b>	<b>81 596</b>	<b>62 915</b>	<b>18 681</b>	<b>30%</b>	<b>124 667</b>
<b>Expenditure By Type</b>										
Employee related costs		46 463	47 879	-	6 433	27 563	23 940	3 624	15%	47 879
Remuneration of councillors		4 597	4 858	-	387	2 324	2 429	(105)	-4%	4 858
Bulk purchases - electricity		15 896	20 301	-	2 540	10 460	10 151	309	-	20 301
Inventory consumed		4 121	6 029	-	171	1 142	3 014	(1 873)	-	6 029
Debt impairment		6 770	10 400	-	-	(52)	5 200	(5 252)	-101%	10 400
Depreciation and amortisation		11 563	9 864	-	-	-	4 932	(4 932)	-100%	9 864
Interest		1 967	300	-	90	163	150	13	9%	300
Contracted services		26 679	18 485	-	2 329	8 439	9 243	(803)	-9%	18 485
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		21 786	12 019	-	282	4 659	6 010	(1 351)	-22%	12 019
Losses on Disposal of Assets		1 612	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>141 455</b>	<b>130 136</b>	<b>-</b>	<b>12 234</b>	<b>54 697</b>	<b>65 068</b>	<b>(10 371)</b>	<b>-16%</b>	<b>130 136</b>
<b>Surplus/(Deficit)</b>		<b>(48 364)</b>	<b>(5 469)</b>	<b>-</b>	<b>13 665</b>	<b>26 899</b>	<b>(2 153)</b>	<b>29 052</b>	<b>(0)</b>	<b>(5 469)</b>
Transfers and subsidies - capital (monetary allocations)		23 834	42 737	-	2 274	3 536	21 369	(17 833)	(0)	42 737
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(24 530)</b>	<b>37 268</b>	<b>-</b>	<b>15 939</b>	<b>30 435</b>	<b>19 215</b>			<b>37 268</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(24 530)</b>	<b>37 268</b>	<b>-</b>	<b>15 939</b>	<b>30 435</b>	<b>19 215</b>			<b>37 268</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(24 530)</b>	<b>37 268</b>	<b>-</b>	<b>15 939</b>	<b>30 435</b>	<b>19 215</b>			<b>37 268</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(24 530)</b>	<b>37 268</b>	<b>-</b>	<b>15 939</b>	<b>30 435</b>	<b>19 215</b>			<b>37 268</b>

**References**

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	116 925	167 404		28 173	85 132	84 283				167 404
---	---------	---------	--	--------	--------	--------	--	--	--	---------

KZN253 Emadlangeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive And Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive And Council		(612)	43	-	-	-	21	(21)	-100%	43
Vote 2 - Finance Services		(2 168)	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		215	469	-	-	-	235	(235)	-100%	469
Vote 4 - Community and Social Services		767	526	-	-	-	263	(263)	-100%	526
Vote 5 - Technical Services		(1 204)	38 013	-	8 459	17 075	19 006	(1 931)	-10%	38 013
Vote 6 - Planning and Development		1 160	-	-	-	754	-	754	#DIV/0!	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	(1 843)	39 051	-	8 459	17 830	19 525	(1 696)	-9%	39 051
<b>Total Capital Expenditure</b>		(1 843)	39 051	-	8 459	17 830	19 525	(1 696)	-9%	39 051
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(2 565)	512	-	-	-	256	(256)	-100%	512
Executive and council		(612)	43	-	-	-	21	(21)	-100%	43
Finance and administration		(1 953)	469	-	-	-	235	(235)	-100%	469
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		767	526	-	-	451	263	188	72%	526
Community and social services		767	526	-	-	-	263	(263)	-100%	526
Sport and recreation		-	-	-	-	451	-	451	#DIV/0!	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		(1 510)	21 294	-	3 536	2 569	10 647	(8 078)	-76%	21 294
Planning and development		600	-	-	-	-	-	-	-	-
Road transport		(2 110)	21 294	-	3 536	2 569	10 647	(8 078)	-76%	21 294
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		906	16 719	-	14 663	14 506	8 359	6 147	74%	16 719
Energy sources		906	16 719	-	14 663	14 506	8 359	6 147	74%	16 719
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		559	-	-	-	303	-	303	#DIV/0!	-
<b>Total Capital Expenditure - Functional Classification</b>	3	(1 843)	39 051	-	18 199	17 830	19 525	(1 696)	-9%	39 051
<b>Funded by:</b>										
National Government		(2 110)	37 163	-	17 287	16 614	18 581	(1 967)	-11%	37 163
Provincial Government		478	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(1 632)	37 163	-	17 287	16 614	18 581	(1 967)	-11%	37 163
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
Internally generated funds		(210)	1 888	-	912	1 215	944	271	29%	1 888
<b>Total Capital Funding</b>		(1 843)	39 051	-	18 199	17 830	19 525	(1 696)	-9%	39 051

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure













<b>Vote 13 - [NAME OF VOTE 13]</b>	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 14 - [NAME OF VOTE 14]</b>	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 15 - [NAME OF VOTE 15]</b>	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	<b>(1 843)</b>	<b>39 051</b>	<b>-</b>	<b>8 459</b>	<b>17 830</b>	<b>19 525</b>	<b>(1 696)</b>	<b>(0)</b>	<b>39 051</b>
<b>Total Capital Expenditure</b>	<b>(1 843)</b>	<b>39 051</b>	<b>-</b>	<b>8 459</b>	<b>17 830</b>	<b>19 525</b>	<b>(1 696)</b>	<b>(0)</b>	<b>39 051</b>

**References**

1. Insert 'Vote'; e.g. Department, if different to standard structure

**KZN253 Emadlangeni - Table C6 Monthly Budget Statement - Financial Position - M06 December**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		2 712	8 802	–	13 797	8 802
Trade and other receivables from exchange transactions		2 036	6 316	–	(2 680)	6 316
Receivables from non-exchange transactions		7 834	20 231	–	(11 380)	20 231
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	–	–	–
VAT		10 225	6 530	–	13 015	6 530
Other current assets		(230)	–	–	(234)	–
<b>Total current assets</b>		<b>22 577</b>	<b>41 878</b>	<b>–</b>	<b>12 518</b>	<b>41 878</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		34 582	34 832	–	34 582	34 832
Property, plant and equipment		102 191	196 742	–	120 073	196 742
Biological assets		4 350	4 269	–	4 350	4 269
Living and non-living resources		–	–	–	–	–
Heritage assets		1 191	1 191	–	1 191	1 191
Intangible assets		54	368	–	54	368
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>142 367</b>	<b>237 402</b>	<b>–</b>	<b>160 249</b>	<b>237 402</b>
<b>TOTAL ASSETS</b>		<b>164 944</b>	<b>279 280</b>	<b>–</b>	<b>172 767</b>	<b>279 280</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		(79)	117	–	(31)	117
Consumer deposits		501	173	–	673	173
Trade and other payables from exchange transactions		29 913	29 345	–	32 727	29 345
Trade and other payables from non-exchange transactions		4 896	2 920	–	12 903	2 920
Provision		30 815	1 152	–	30 634	1 152
VAT		8 399	1 787	–	10 821	1 787
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>74 445</b>	<b>35 494</b>	<b>–</b>	<b>87 726</b>	<b>35 494</b>
<b>Non current liabilities</b>						
Financial liabilities		–	200	–	–	200
Provision		–	21 092	–	–	21 092
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		1 605	1 673	–	1 497	1 673
<b>Total non current liabilities</b>		<b>1 605</b>	<b>22 965</b>	<b>–</b>	<b>1 497</b>	<b>22 965</b>
<b>TOTAL LIABILITIES</b>		<b>76 050</b>	<b>58 459</b>	<b>–</b>	<b>89 223</b>	<b>58 459</b>
<b>NET ASSETS</b>	2	<b>88 894</b>	<b>220 821</b>	<b>–</b>	<b>83 544</b>	<b>220 821</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		88 894	258 089	–	119 329	258 089
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>88 894</b>	<b>258 089</b>	<b>–</b>	<b>119 329</b>	<b>258 089</b>

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

KZN253 Emadlangeni - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		(20 875)	34 009	-	995	15 427	25 257	(9 830)	-39%	34 009
Service charges		(9 824)	18 789	-	787	4 415	9 995	(5 580)	-56%	18 789
Other revenue		4 245	16 678	-	338	2 238	8 339	(6 101)	-73%	16 678
Transfers and Subsidies - Operational		52 352	47 469	-	-	18 420	23 735	(5 315)	-22%	47 469
Transfers and Subsidies - Capital		(3 629)	42 737	-	-	3 630	21 369	(17 739)	-83%	42 737
Interest		2 344	493	-	1 038	3 540	247	3 294	1336%	493
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		1 605	(109 572)	-	8 441	(17 721)	(52 361)	(34 639)	66%	(109 572)
Finance charges		-	(300)	-	-	-	(150)	(150)	100%	(300)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>26 218</b>	<b>50 303</b>	<b>-</b>	<b>11 599</b>	<b>29 949</b>	<b>36 429</b>	<b>6 480</b>	<b>18%</b>	<b>50 303</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		75 535	(44 908)	-	(8 459)	17 830	(22 454)	(40 284)	179%	(44 908)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>75 535</b>	<b>(44 908)</b>	<b>-</b>	<b>(8 459)</b>	<b>17 830</b>	<b>(22 454)</b>	<b>(40 284)</b>	<b>179%</b>	<b>(44 908)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>101 753</b>	<b>5 394</b>	<b>-</b>	<b>3 139</b>	<b>47 779</b>	<b>13 975</b>			<b>-</b>
Cash/cash equivalents at beginning:		(351)	(3 408)	-	(120)	(249)	(3 408)			(249)
Cash/cash equivalents at month/year end:		101 402	1 987	-		47 529	10 567			-

References

1. Material variances to be explained in Table SC1

# **ANNEXURE 2**



Conditional Grant Listing

No.	Grant Type	General Ledger Vote no.	Balance as at 1 July 2023	Receipts 2023/2024	Expenditure 2023/2024	Balance as at 31 December 2023	Balance per ledger 31 December 2023	Difference-Immaterial Rounding Off
1	Finance Management Grant	D0001/IL08833/F1177/X049/R0058/001/BTO	-	3 000 000,00	1 179 283,29	1 820 716,71	1 820 716,71	-
2	Municipal Infrastructure Grant	D0001/IL07048/F0791/X049/R0058/001/ROA	-	6 000 000,00	3 535 832,26	2 464 167,74	2 464 167,74	-
3	Repair of 376 Houses	D0001/IL076133/F0041/X049/R0058/001/BTO	813 724,72	-	-	813 724,72	813 724,72	-
4	Library Grant	D0001/IL076141/F0041/X049/R0058/001/BTO	-	1 950 000,00	923 483,75	1 026 516,25	1 026 516,25	-
5	Balele Grant	D0001/IL092976/F13621/X093/R0059/001/TOU	5 103 185,10	-	534 520,00	4 568 665,10	4 568 665,10	-
6	EPWP Grant	D0001/IL08801/F1169/X049/R0059/001/LED	-	665 000,00	1 040 778,99	(375 778,99)	(375 778,99)	-
7	Integrated National Electrification Grant	D0001/IL02309/F1168/X116/R0059/001/ELE	-	19 000 000,00	13 750 677,48	5 249 322,52	5 249 322,52	-
<b>TOTALS</b>			<b>5 916 909,82</b>	<b>30 615 000,00</b>	<b>20 964 575,77</b>	<b>15 567 334,05</b>	<b>15 567 334,05</b>	<b>-</b>

Prepared By: S. MTSHALI

Reviewed By: NC Mswane

Date: 31/12/2023

Date: 31/12/2023

Signature: [Signature]

Signature: [Signature]

Approved By: [Signature]

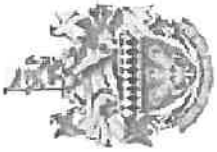
Date: 31/12/2023

Date: 31/12/2023

Signature: [Signature]

Signature: [Signature]

# ANNEXURE 3



# Emadlangeni Local Municipality

## General Ledger Bank Reconciliation

Balance per Cashbook for Account : D0001/IA09572/F0928/X049/R0058/001410 Transactions/Deposits/Electricity/Finance/Administrative or Head O/Default/BUDGET & TREASURY  
 Up to Period : December 2023

Bank Reconciliation

Page 1 of 1

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Amount</u>	<u>Balance</u>
		<b>Balance per Bank Statement</b>		664,376.91
		<b>Reconciled Bank Balance</b>		664,376.91
		<b>Computer Calculated Bank Balance</b>		664,370.52
		<b>Difference</b>		6.39

Name

Signature

Date

Prepared By: N.M KHOZA

N.M KHOZA

10/01/2024

Checked By: S.G Simelela

S.G Simelela

10/01/2024

Approved By: P.P Sithole

P.P Sithole

10/01/2024



## Transaction History

**Nickname:** MAIN ACCOUNT  
**Selected Account:** 62864159366  
**Date:** 03 Jan 2024  
**Available Balance:** 707,887.00 CR  
**Current Balance:** 707,087.00 CR

Date	Description	Service Fee	Amount	Balance
30 Dec 2023	ADT KZN 5116045362ADT1028195	0.00	-449.73 DR	664,376.91 CR
30 Dec 2023	AUTOGENVAP610186894 JAN 231230	0.00	-245.10 DR	664,826.64 CR
30 Dec 2023	F/CARD COMCOMMIS00501910	0.00	-3,120.87 DR	665,071.74 CR
30 Dec 2023	F/CARD COMCOMMIS00502831	0.00	-635.64 DR	668,192.61 CR
30 Dec 2023	F/CARD COMRENTAL501910	0.00	-402.50 DR	668,828.25 CR
30 Dec 2023	CASHFOCUS 001767001	0.00	30,000.00 CR	669,230.75 CR
30 Dec 2023	ABSA BANK 002200003	0.00	8,707.72 CR	639,230.75 CR
30 Dec 2023	ABSA BANK 004684002	0.00	2,000.00 CR	630,523.03 CR
30 Dec 2023	CAPITEC 004662001	0.00	2,000.00 CR	628,523.03 CR
30 Dec 2023	004640031	0.00	700.00 CR	626,523.03 CR
30 Dec 2023	005341000	0.00	450.00 CR	625,823.03 CR
30 Dec 2023	FNB OB PMT 01/00467400	0.00	200.00 CR	625,373.03 CR
30 Dec 2023	ADT CASH DEPO00403002 004620006	2.76	1,200.00 CR	625,173.03 CR
30 Dec 2023	FNB OB PMT 001043040	0.00	836.40 CR	623,973.03 CR
30 Dec 2023	FNB APP PAYMENT FROM 001035883	0.00	600.00 CR	623,136.63 CR
30 Dec 2023	K MASONDO(009015008)	0.00	1,000.00 CR	622,536.63 CR
29 Dec 2023	KONICA MINMINOLCO /050028821	0.00	-32,114.02 DR	621,536.63 CR
29 Dec 2023	VODACOM 0424420958 G0000882	0.00	-21,097.67 DR	653,650.65 CR
29 Dec 2023	VODACOM 0424725158 NM047154	0.00	-1,699.99 DR	674,748.32 CR
29 Dec 2023	ABSA BANK VOOR	0.00	3,000.00 CR	676,448.31 CR



**EMADLANGENI MUNICIPALITY**  
**INVESTMENT REGISTER 2023/2024**

**SUMMARY OF INVESTMENTS**

No.	Investment Account Description	Bank Account No.	GL Account	Grants WP Ref. (For Conditional Grants)	Balance as at 1 JULY 2023	Receipts 2023/2024	Withdrawals 2023/2024	Interest 2023/2024	Bank Charges 2023/2024	Balance as at 30-Dec-2023	Balance per ledger 30-Dec-2023	Difference
1	Housing Operating Account	06 850 094 7-033	D0001/IA09530/F0041/X046/R0058/001/BTO		128 020,05	-	-	5 173,54	-	133 193,59	133 193,59	-
2	Repair of 376 Houses	06 850 418 7 - 001	D0001/IA09530/F0041/X046/R0058/001/BTO		2 031 008,48	-	-	78 656,23	-	2 109 664,71	2 109 664,71	-
3	General Investments	06 850 094 7 - 030	D0001/IA09608/F0041/X046/R0058/001/BTO		2 593 831,30	18 690 000,00	8 100 000,00	41 865,08	-	10 698 970,32	10 698 979,89	(9,57)
4	VAT Refund Account	42 860 052 1 - 002	D0001/IA09091/F0041/X049/R0058/001/BTO		28 419,17	-	-	548,75	-	28 967,92	28 967,92	-
5	Nguni Cattle	42 860 052 1 - 003	D0001/IA09091/F0041/X049/R0058/001/BTO		6 085,29	-	-	-	-	6 085,29	6 085,29	-
6	Proceeds From Auction	06 850 0947 - 050	D0001/IA09094/F0041/X046/R0058/001/BTO		4 840,34	-	-	119,11	-	4 939,80	4 939,82	(0,02)
7	KZN Wildlife 2015/2016	06 850 0947 - 070	D0001/IA09090/F0041/X046/R0058/001/BTO		10 313,29	-	-	-	-	10 313,29	10 313,27	0,02
8	Consumer Deposits	06 850 0947 - 084	D0001/IA09093/F0045/X046/R0058/001/BTO		9 602,25	-	-	236,32	-	9 799,58	9 799,58	-
9	INEP Retention	06 850 0947 - 087	D0001/IA10384/F0786/X049/R0059/001/BTO		1 416,94	-	-	34,87	-	1 446,06	1 446,06	-
10	Spatial Planning 2018.2019	06 850 0947 - 089	D0001/IA10384/F09775/X049/R0058/001/BTO		1 283,11	-	-	-	-	1 283,11	1 283,11	-
11	Housing Rentals	06 850 0947 - 090	D0001/IA10384/F0046/X046/R0401/001/BTO		5 890,20	-	-	-	-	5 890,20	5 890,20	-
12	MIG 2021.2022	06 850 0947 - 096	D0001/IA09608/F0041/X049/R0059/001/BTO		3 518 345,46	3 500 000,00	3 500 000,00	60 110,17	-	69 991,76	69 991,76	-
13	EPWP 2019/2020	06 850 0947 - 097	D0001/IA09092/F0041/X049/R0058/001/BTO		4 014,60	-	3 000 000,00	-	-	4 014,60	4 014,60	-
14	FMGP 2021.2022	06 850 0947 - 099	D0001/IA02066/F0041/X049/R0059/001/BTO		2 648,09	3 000 000,00	3 000 000,00	36 843,87	-	39 491,96	39 491,96	(0,00)
15	INEP 2021/2022	06 850 0947 - 102	D0001/IA09098/F0041/X049/R0058/001/BTO		4 004 329,41	4 000 000,00	4 000 000,00	22 755,08	-	23 576,35	23 576,35	(3,22)
16	Balele Game Project	06 850 0947 - 105	C0004-13/IA02108/F0002/X087/R0058/001/TOU		9 376,26	-	-	-	-	9 376,26	9 376,26	-
17	FNB Call Account Investment	63 081 842 928	D0001/IA09099/F0041/X046/R0058/001/BTO		1 820 698,24	16 570 698,24	16 500 000,00	57 471,90	-	128 170,14	128 170,14	-
					<b>14 180 062 48</b>	<b>45 760 698 24</b>	<b>38 100 000 00</b>	<b>303 834 92</b>	<b>-</b>	<b>13 285 114 94</b>	<b>13 285 127 73</b>	<b>(12,79)</b>

NB: Shaded cells are formulae driven

Current balance

Preparer

S MTSHALI

Signature

Date

11/12/2023

Reviewer

NC MSWANE

Signature

Date

11/12/2023

Approved

SG SIMELANE

Signature

Date

11/12/2023

# ANNEXURE 4

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)  
 Save File as : Muncde\_AD\_ccyy\_Mnn\_XLS (e.g.: GT411\_AD\_2005\_M10)  
 Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)  
 Change Muncde to your own municipal code (e.g.: GT411)  
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	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	Actual Bad Debts Written Off against Debtors
2024	M06	KZN253	1700	Debtors Age Analysis By Income Source										
			1200	Trade and Other Receivables from Exchange Transactions - Water	887 463	908 406	669 631	453 975	626 087	502 981	1 595 893	5 581 256	11 225 691	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	3 183 933	2 671 411	2 261 564	1 049 698	1 806 271	2 058 819	7 475 526	21 972 457	42 479 679	0
			1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	184 752	137 107	111 047	112 977	109 401	98 313	580 423	3 231 047	4 565 067	0
			1600	Receivables from Exchange Transactions - Waste Management	68 951	-785 877	-2 859 403	16 385	60 151	45 868	236 578	996 171	-2 221 176	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	913 153	877 841	833 033	603 428	488 924	425 928	2 061 605	17 661 344	23 864 656	0
			1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	7 353	550	0	0	1 074	0	669 280	678 256	0
			1900	Other	5 238 253	3 816 241	1 016 280	2 236 462	3 090 234	3 132 983	11 950 025	50 111 555	80 592 033	0
			2000	Total By Income Source	2 488 170	1 524 127	-924 791	596 057	1 680 239	1 537 623	7 893 696	15 088 515	29 883 636	0
			2100	Debtors Age Analysis By Customer Group	571 459	101 618	159 368	131 795	108 789	91 866	137 849	2 559 691	3 862 436	0
			2200	Organs of State	910 531	999 989	642 758	524 273	539 422	503 735	1 726 090	12 273 932	18 120 730	0
			2300	Commercial	1 268 092	1 190 506	1 138 945	984 338	761 784	999 758	2 192 390	20 189 417	28 725 231	0
			2400	Households	5 238 253	3 816 241	1 016 280	2 236 462	3 090 234	3 132 983	11 950 025	50 111 555	80 592 033	0
			2500	Other										
			2600	Total By Customer Group										

**Notes:**

Property Rental Debtors: including housing and land sale debtors

Total By Income Source = Total by Customer Group

The total debtors amount must balance the total amount reflected for debtors on the BSAC return.

Bad Debts=Bad Debts written off during the month

Impairment - Bad Debts i.t.o Council Policy :

The aim of this schedule is to ensure that the impairment contribution is done in a structured manner

The impairment amount that is entered in this block should be the aggregated amount as per the calculation formula in the municipality

if a formula to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy

# **ANNEXURE 5**

# Accounts Payable Age Analysis

## Emadlangeni Local Municipality

Exclude Zero Balances  
Allocate Unallocated Debits to Oldest

Report Date: **31/12/2023**

Accounts Payable Age Analysis

Page 1 of 1

<u>Supplier</u>	<u>180 Days</u>	<u>150 Days</u>	<u>120 Days</u>	<u>90 Days</u>	<u>60 Days</u>	<u>30 Days</u>	<u>Current</u>	<u>Balance</u>
AUD001 (Auditor- General)						505,679.00		505,679.00
CAM001 (Camelsa Consulting Group (Pty)Ltd)							370,846.63	370,846.63
ESK001 (Eskom)							1,313,789.18	1,313,789.18
LAT0001 (Lateral Unision Insurance Brokers)	1,417,190.90							1,417,190.90
MAX0001 (Maximum Profit Recovery t/a MaxProfit)	158,591.26							158,591.26
<b>Totals:</b>	1,575,782.16					505,679.00	1,684,635.81	3,766,096.97
<b>% of Balance:</b>	41.84	0.00	0.00	0.00	0.00	13.43	44.73	